

February 4, 2019

PROPOSED AMENDMENTS TO SENATE BILL NO. 2278

Page 1, line 2, remove the comma

Page 1, line 3, remove "exemptions for records provided to assessors to document eligibility for the"

Page 1, line 4, replace "farm residence exemption and the homestead credit" with "the farm home residence property tax exemption and the homestead credit to provide for the confidentiality of documents evidencing eligibility for the exemption and credit; and to provide an effective date"

Page 1, line 9, overstrike "assessor may require that the"

Page 1, line 10, after "farmer" insert "shall"

Page 1, line 13, remove "A"

Page 1, line 14 replace "record" with "The individual claiming the exemption also shall provide to the assessor, on a form provided by the tax commissioner, the necessary income information to demonstrate eligibility. The tax commissioner shall review a sampling of the exemptions provided under this section. Any income information"

Page 1, line 15, replace "an exempt" with "a confidential"

Page 1, line 15, remove ", as defined in"

Page 1, line 16, replace "section 44-04-17.1" with "and may only be disclosed to the tax commissioner for the purpose of reviewing eligibility for the exemption under this subdivision"

Page 1, line 20, replace "The" with "Any income information contained in the"

Page 1, line 20, remove "an"

Page 1, line 21, replace "exempt" with "a confidential"

Page 1, line 21, replace ", as defined in section 44-04-17.1" with "and may only be disclosed to the tax commissioner for the purpose of reviewing the eligibility for the exemption under this section"

Page 1, after line 21, insert:

**"SECTION 3. EFFECTIVE DATE.** Section 1 of this Act is effective for taxable years beginning after December 31, 2019.

**SECTION 4. EFFECTIVE DATE.** Section 2 of this Act is effective for taxable years beginning after December 31, 2018."

Renumber accordingly