

**SENATE BILL NO. 2278**

Introduced by

Senators Dotzenrod, Kannianen, Meyer

1 A BILL for an Act to amend and reenact paragraph 4 of subdivision b of subsection 15 of section  
2 57-02-08, and subdivision f of subsection 1 of section 57-02-08.1 of the North Dakota Century  
3 Code, relating to ~~exemptions for records provided to assessors to document eligibility for the~~  
4 ~~farm residence exemption and the homestead credit~~the farm home residence property tax  
5 exemption and the homestead credit to provide for the confidentiality of documents evidencing  
6 eligibility for the exemption and credit; and to provide an effective date.

7 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

8 **SECTION 1. AMENDMENT.** Paragraph 4 of subdivision b of subsection 15 of section  
9 57-02-08 of the North Dakota Century Code is amended and reenacted as follows:

10 (4) When exemption is claimed under this subdivision for a residence, the  
11 ~~assessor may require that the~~ occupant of the residence who it is claimed is  
12 a farmer shall provide to the assessor for the year or years specified by the  
13 assessor a written statement in which it is stated that fifty percent or more of  
14 the net income of that occupant, and spouse if married and both spouses  
15 occupy the residence, was, or was not, net income from farming activities. ~~A~~  
16 ~~record~~The individual claiming the exemption also shall provide to the  
17 assessor, on a form provided by the tax commissioner, the necessary  
18 income information to demonstrate eligibility. The tax commissioner shall  
19 review a sampling of the exemptions provided under this section. Any  
20 income information provided to the assessor regarding eligibility for an  
21 exemption claimed under this subdivision is ~~an exempta confidential record;~~  
22 ~~as defined in section 44-04-17.1~~and may only be disclosed to the tax  
23 commissioner for the purpose of reviewing eligibility for the exemption under  
24 this subdivision.

1       **SECTION 2. AMENDMENT.** Subdivision f of subsection 1 of section 57-02-08.1 of the North  
2 Dakota Century Code is amended and reenacted as follows:

3           f. Any person claiming the exemption under this subsection shall sign a verified  
4 statement of facts establishing the person's eligibility. TheAny income information  
5 contained in the statement of facts is an exempta confidential record, as defined  
6 in section 44-04-17.1 and may only be disclosed to the tax commissioner for the  
7 purpose of reviewing the eligibility for the exemption under this section.

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

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