

Sixty-sixth
Legislative Assembly
of North Dakota

REENGROSSED 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 the farm home residence property tax exemption and the homestead credit to
4 provide for the confidentiality of documents evidencing eligibility for the exemption and credit;
5 and to provide an effective date.

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

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

9 (4) When exemption is claimed under this subdivision for a residence, the
10 ~~assessor may require that the occupant of the residence who it is claimed is~~
11 ~~a farmer shall~~ provide to the assessor for the year or years specified by the
12 assessor a written statement in which it is stated that fifty percent or more of
13 the net income of that occupant, and spouse if married and both spouses
14 occupy the residence, was, or was not, net income from farming activities.
15 The individual claiming the exemption also shall provide to the assessor, on
16 a form prescribed by the tax commissioner, the necessary income
17 information to demonstrate eligibility. Any income information provided to the
18 assessor regarding eligibility for an exemption claimed under this
19 subdivision is a confidential record.

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

22 f. Any person claiming the exemption under this subsection shall sign a verified
23 statement of facts establishing the person's eligibility. Any income information
24 contained in the statement of facts is a confidential record.

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

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