

HOUSE BILL NO. 1170

Introduced by

Representatives Headland, Hagert, Mitskog, Nathe, Nelson, Porter, Stemen, Vigesaa

Senators Kannianen, Patten, Sorvaag, Wanzek

1 A BILL for an Act to create and enact a new subsection to section 57-02-08 of the North Dakota
2 Century Code, relating to a property tax exemption for certain natural gas pipeline property; and
3 to provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-02-08 of the North Dakota Century Code is
6 created and enacted as follows:

7 a. All property, excluding the land on which it is situated, which is part of an
8 intrastate natural gas transportation or distribution pipeline system if:

9 (1) Construction of the pipeline system commenced after January 1, 2023; and

10 (2) The pipeline system provides service to a city or township in which the
11 majority of households or businesses did not have access to natural gas
12 distribution systems as of January 1, 2023.

13 b. The exemption under this subsection may apply for a period of fifteen years.

14 Once a property no longer qualifies, the property may not subsequently qualify
15 for the exemption under this subsection.

16 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
17 December 31, 2022.