

**FIRST ENGROSSMENT
with Senate Amendments
ENGROSSED HOUSE BILL NO. 1370**

Introduced by

Representatives Hagert, Beltz, Fisher, Grueneich, Headland, D. Johnson, Weisz

Senators Erbele, Kessel, Lemm, Meyer, Weber

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales tax exemption for sales of grain bins; to provide an
3 effective date; and to provide an expiration date.

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

5 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code is
6 created and enacted as follows:

7 Gross receipts from sales of tangible personal property used in constructing or
8 repairing a grain bin are exempt from the tax imposed under this chapter. To qualify for
9 the exemption, the tangible personal property must be incorporated into the
10 construction or repair of a grain bin to the point of having no residual economic value.

11 For purposes of this subsection:

12 a. "Grain bin" means a vented structure that is constructed of corrugated metal or a
13 similar material, and is primarily used to hold loose grain for drying or storage.

14 b. "Tangible personal property" means grain bins, hopper bins, steps, ladders,
15 structural support towers, catwalks, roof vents, grain bin flooring, floor supports,
16 concrete pads, foundations, stirring equipment, fans, temperature sensors,
17 spreaders, sweeps, augers, bolts, control devices, and motors, such as are all
18 permanently affixed to the structure of the bin.

19 **SECTION 2. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for taxable
20 events occurring after June 30, 2023, and before July 1, 2025, and is thereafter ineffective.