

CONSTITUTIONAL AMENDMENT, APPROVED

CHAPTER 788

FEDERAL LAND BANK TAXATION

Senate Concurrent Resolution No. 4047, chapter 785, 1987 Session Laws, proposed by the Fiftieth Legislative Assembly of the State of North Dakota, for the amendment of section 5 of article X of the Constitution of the State of North Dakota, relating to taxation of property owned by the United States when Congress has waived exemption of the property to allow imposition of property taxes and state oil and gas taxes or other taxes imposed in lieu of property taxes on minerals or property owned by the federal land bank and relating to taxation of state or local government property if exemption of the property is waived by the legislative assembly.

STATEMENT OF INTENT

This amendment provides that property of the United States is subject to state and local property taxes if Congress has waived exemption of the property to allow imposition of property taxes and state oil and gas taxes or other taxes imposed in lieu of property taxes on minerals or property owned by the federal land bank and relating to taxation of state or local government property if exemption of the property is waived by the legislative assembly.

BE IT RESOLVED BY THE SENATE OF NORTH DAKOTA, THE HOUSE OF REPRESENTATIVES CONCURRING THEREIN:

That the following proposed amendment to section 5 of article X of the Constitution of the State of North Dakota is agreed to and shall be submitted to the qualified electors of the State of North Dakota at the next general election to be held in 1987 or 1988, in accordance with the provisions of section 16 of article IV of the Constitution of the State of North Dakota.

SECTION 1. AMENDMENT. Section 5 of article X of the Constitution of the State of North Dakota is hereby amended and reenacted to read as follows:

Section 5. Taxes shall be uniform upon the same class of property including franchises within the territorial limits of the authority levying the tax. The ~~legislature~~ legislative assembly may by law exempt any or all classes of personal property from taxation and within the meaning of this section, fixtures, buildings and improvements of every character, whatsoever, upon land shall be deemed personal property. The property of the United States ~~and, to the extent immunity from taxation has not been waived by an act of Congress, property of the state, county, and municipal corporations,~~ to the extent immunity from taxation has not been waived by an act of the legislative assembly, and property used exclusively for schools, religious, cemetery, charitable or other public purposes shall be exempt from taxation. Except as restricted by this article, the ~~legislature~~ legislative assembly

may provide for raising revenue and fixing the situs of all property for the purpose of taxation. Provided that all taxes and exemptions in force when this amendment is adopted shall remain in force until otherwise provided by statute.

Approved November 8, 1988

143,922 to 107,912

NOTE: This was measure No. 3 on the general election ballot.