
Animal Agriculture Facility Infrastructure Fund

Senate Bill 2177 establishes the Animal Agriculture Facility Infrastructure Fund to support counties with qualifying animal agriculture facilities. Each year, the Tax Commissioner will certify an amount for each county based on the state portion of sales, use, or gross receipts tax paid on tangible personal property used to construct, expand, upgrade, or replace an eligible facility in the previous calendar year.

Qualification Requirements

To qualify, facility owners, operators, or contractors must submit documentation by March 31 showing a minimum taxable purchase value of \$300,000. Funds certified by the Tax Commissioner will be disbursed annually by the State Treasurer and must be used for infrastructure near the facility or other county needs. Total annual disbursements are capped at \$500,000. If certified amounts exceed this cap, funds will be prorated among the eligible counties.

Submission requirements

Invoices illustrating the correct tax paid to the vendor at the time of purchase with proof of payment or copies of non-taxed invoices with tax accruals showing the correct amount of tax was reported.

The following information must be showcased on the invoice and/or be provided within the email submission:

- Invoice date
- Number
- Vendor Name and address
- Purchaser Name
- Delivery address/pickup location
- Description of items or materials purchased
- Taxable amount
- Total tax paid
- Location, including County, of qualifying "animal agriculture facility"
- Business Name/Owner of qualifying "animal agriculture facility"

All documentation must be provided by March 31st of the subsequent year via email salestax@nd.gov with a subject line stating, "Animal Agriculture Facility Infrastructure Fund."

Questions or Request for Additional Information

For more information, please contact our Sales and Use Section at salestax@nd.gov or 328-1246.