

## TAX REPORTS

### CHAPTER 217.

(S. B. No. 38—Taxes and Tax Laws Committee.)

#### REPORTS TO TAX COMMISSIONER.

An Act Providing that Reports Required for the Assessment of Taxes Heretofore Made to the State Auditor or to Any Other Officer or Department of the State, Shall be Made to the State Tax Commissioner.  
*Be it Enacted by the Legislative Assembly of the State of North Dakota:*

Sec. 1. All reports from persons, corporations, associations, or state or county officers, required for the purpose of assessment of taxes, or in the general administration of the Tax Laws of the State, heretofore required by laws to be made to the State Auditor or any other officer or department of the State, shall after the going into effect of this Act, be made to the State Tax Commissioner.

Sec. 2. All powers and duties conferred or imposed by laws upon such officers or departments with regard to the requiring or receiving of such reports for the purpose of assessment of taxes are hereby conferred and imposed upon the State Tax Commissioner.

Sec. 3. This Act is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval.

Approved March 6, 1919.

### CHAPTER 218.

(S. B. No. 68—Taxes and Tax Laws Committee.)

#### ANNUAL REPORTS TO STATE TAX COMMISSIONER FROM CORPORATIONS.

An Act Supplementing the General Tax Laws of the State by Providing for Annual Reports to the State Tax Commissioner from Corporations, Joint-Stock Companies or Associations Doing Business in the State.  
*Be it Enacted by the Legislative Assembly of the State of North Dakota:*

Sec. 1. On or before the first day of July of each year every corporation, joint-stock company or association, organized or doing business in the State of North Dakota shall make a report to the State Tax Commissioner for the previous calendar year, which shall include the following:

1. The name of the corporation, joint-stock company or association, the place where incorporated, the date of incorporation and the purpose for which incorporated.

2. The names and addresses of the president or vice-president, secretary, treasurer, and the general manager or chief representative in the State, or, if no representative in the State, then the general manager or chief representative elsewhere.

3. The principal place of business in the State, or if no place of business in the State, the chief place of business outside of the State.

4. The number of shares of stock issued, the number subscribed and paid up, and the par and actual or market value of the same and all issues of stock during the previous calendar year.

5. All bond issues previous to the date of making the report; and all bond issues during the previous calendar year.

6. The names and addresses of all stock holders and of the holders of registered bonds.

7. All transfers of stock and sales or transfers of bonds during the year.

8. The value of all real and personal property.

9. (a) The total indebtedness of all kinds;

(b) The total bonded indebtedness, or indebtedness incurred for other than current expenses or the purchase of property.

10. (a) The total gross earnings during the previous calendar year;

(b) The total net earnings during the previous calendar year;

11. All dividends declared during the previous calendar year, specifying how, in what and to whom distributed;

12. The amounts expended for purchase of property and for permanent improvements during the previous calendar year.

13. The proportion of the total property, business, earnings, profits, indebtedness in State to the total of such property, business, earnings, profits and indebtedness of such corporation, joint-stock company or association in the State and elsewhere.

Sec. 2. All guardians, trustees, executors, administrators, receivers, conservators, trust companies or other corporations or associations acting in any fiduciary capacity, or having the control or custody of property or the receipt, disposal or payment of interest, rent, salaries, premiums, annuities, or other fixed or determinable annual or periodical gains, profits or other income of another person, corporation or association within or without the State, shall annually make a report to the State Tax Commissioner which shall include:

1. The name of such trust company or other fiduciary;

2. The names and addresses of the persons, corporations or associations for whom such fiduciary is acting;

3. The names and addresses of all debtors within the State from whom such interest, rent or other profit or income is to be collected, together with the amount and form of such obligation in each case. Such report shall be made to the State Tax Commissioner on or before the first day of July of each year and shall be for the calendar year next preceding the year in which the report is made.

Sec. 3. All reports herein required from corporations, joint-stock companies or associations shall be in such form as the Tax Commissioner in his discretion may prescribe; and he is hereby authorized and directed to provide all necessary forms and blanks for the same, in which he may require the aggregation or separation of any item hereinbefore specified, to the extent that in his judgment may be necessary for the purpose of levying, assessing and collecting any taxes imposed by any of the laws of this State: provided, that in all cases where similar reports from corporations, joint-stock companies or associations are required by the United States government, for the purpose of the Federal income or other taxes, the reports herein required shall be, as nearly as practicable, in the same form as those required by the United States government; provided, that any company, corporation or association having a fiscal year other than the calendar year, may, with the consent and approval of the Tax Commissioner, make reports on the basis of such fiscal year; provided, that in any case in which any of the information in this Act required to be furnished to the Tax Commissioner such information has been reported to and can be obtained from any other department of the State the Tax Commissioner may allow any such information to be omitted from any return herein required; and where any corporation, company or association subject to the provisions of this Act has, previous to July first of any year furnished to the Tax Commissioner any information herein required, the Commissioner shall not require such information to be included in the report herein required.

Sec. 4. All administrative, special and general provisions of law, including the general tax laws of the State, and not inconsistent with the provisions of this Act, are hereby extended and made applicable to all of the provisions herein contained.

Sec. 5. Any corporation, joint-stock company or association which shall neglect or refuse to comply with any of the provisions of this Act, shall be deemed guilty of a misdemeanor and shall be subject to a fine of not less than \$50 nor more than \$2,000, and every month of continuance of such neglect or refusal after any report has become due shall constitute a new offense. The duty of making such reports is hereby imposed personally upon the president, vice-president, general manager or other chief representative of such company within the State, and any such person refusing or neglecting to comply with any of the provisions of this Act shall be subject for each offense to a fine of not less than \$50 nor more than \$100, or by imprisonment in the county jail for not less than 30 days nor more than 90 days, or to both such fine and imprisonment, at the discretion of the Court; provided, that when such neglect is due to unavoidable causes or in other meritorious cases, the Tax Commissioner may extend the time for making any return herein required.

Sec. 6. Any corporation, joint-stock company or association making any false or fraudulent report to the Tax Commissioner shall be deemed guilty of a misdemeanor and shall be punishable by a fine of not less than \$1,000 nor more than \$5,000, and any person made responsible for such reports under the provisions of this Act who shall knowingly make such false or fraudulent report shall be deemed guilty of a misdemeanor and shall be subject to a fine of not less than \$500 nor more than \$1,000 or to imprisonment in the county jail for not less than one month or more than one year, or to both such fine and imprisonment, at the discretion of the Court.

Sec. 7. The State Tax Commissioner is hereby empowered and directed, either in person or by his authorized agent, to examine the books or other records of any corporation, joint-stock company or association subject to the provisions of this Act, and to summon witnesses, take testimony and require the production of books and records, in any case where he has reason to believe that incomplete, inadequate or false reports have been made.

Sec. 8. Jurisdiction is hereby conferred upon the District Courts of the State for the district within which any person summoned under this Act to testify or to produce books or other records shall reside, to compel such attendance, production of books or records, and testimony, by appropriate process.

Approved March 6, 1919.

## TAX SUPERVISOR

### CHAPTER 219.

(H. B. No. 91—Committee on Taxes and Tax Laws.)

#### TAX SUPERVISION.

An Act Creating the Office of Tax Supervisor, Providing for the Appointment of Tax Supervisors, Fixing Their Salaries and Term of Office, and Defining Their Powers and Duties.

*Be it Enacted by the Legislative Assembly of the State of North Dakota:*

Sec. 1. On the nomination by the State Tax Commissioner, the Board of County Commissioners in any county may appoint a tax supervisor for such county, who shall serve for four years, or until his successor is appointed and qualified. The first such appointment shall be made within thirty days after this Act goes into effect, and each subsequent appointment on or before the 30th day next preceding the expiration of any term, said appointment to become effective at the end of said term, and the Board of County Commissioners shall fill any vacancy for an unexpired term in like manner as provided for regulating appointments.