

REFERRED MEASURES, DISAPPROVED

CHAPTER 503

THE 1965 ACT FOR TAX SIMPLIFICATION AND EQUALIZATION

Disapproval and repeal by referendum of House Bill No. 698 to amend and reenact section 57-02-04 of the North Dakota Century Code, relating to the definition of real property for property tax purposes; to amend and reenact subsection 20 of section 57-38-01, sections 57-38-06, 57-38-07, 57-38-30, 57-38-31, and 57-38-32 of the North Dakota Century Code and section 57-38-29 of the 1961 Supplement to the North Dakota Century Code, relating to definitions, nonresidents, fiduciaries, filing of returns, and income tax rates for income tax purposes; to amend and reenact section 57-35-02 of the North Dakota Century Code, relating to taxation of banks and trust companies; to amend and reenact subsection 2 of section 57-35.1-01 of the 1963 Supplement to the North Dakota Century Code, relating to taxation of building and loan associations; to amend and reenact subsections 5 and 10 of section 57-39-03, subsections 1, 2, 4, 7 and 8 of section 57-40-01 and subsection 5 of section 57-40-03, all of the North Dakota Century Code, and subsections 1, 2, 3, 5 and 6 of section 57-39-01, sections 57-39-02 and 57-39-06, subsections 5 and 10 of section 57-40-01, subdivision a of subsection 6 of section 57-40-01 and sections 57-40-02, 57-40-17 and 57-40.1-02, all of the 1963 Supplement to the North Dakota Century Code, and all of which relate to definitions, tax rates, exemptions, and contractors' bonds for purposes of retail sales and use or excise taxes; to create and enact a new subsection to section 57-02-08 of the North Dakota Century Code, relating to exemption of personal property from assessment and taxation; to create and enact four new sections to chapter 57-38 of the North Dakota Century Code, relating to withholding of taxes from wages, payment of taxes withheld, filing and paying declarations of estimated income taxes and providing for adjustments to taxable income, all relating to administration of the income tax law; to create and enact a new subsection to section 57-39-03, relating to exemptions, a new subdivision to subsection 6 of section 57-40-01, relating to definitions, and a new subsection to section 57-40-01, relating to definitions, all of the North Dakota Century Code; to create and enact a new section to chapter 57-39, and a new section to chapter 57-40 of the North Dakota Century Code and to create and enact a new section to chapter 54-40.1 of the 1963 Supplement to the North Dakota Century Code, to provide for a separate and additional one percent retail sales tax and separate and additional one percent excise or use taxes, to provide for the administration thereof and appropriation, allocation and distribution of the revenues therefrom; to provide for a separate and additional one percent excise tax on any casual sales or transfers in this state of motor vehicles that may be subjected to any other similar tax imposed by any other provision of law and to provide for the administration thereof and the appropriation, allocation and distribution of the revenues therefrom; to provide for effective dates for amendments to the income tax law, bank and trust company tax law and building and loan association tax law; to provide the tax commissioner with access to official records of the workmen's

compensation bureau and the unemployment compensation division thereof for purposes of administration of the income tax law; and to repeal subsections 9, 10, and 11 of section 57-02-05, sections 18-03-09, 37-01-27, 57-15-23, 57-38-20, 57-38-21, 57-38-22, 57-38-24, 57-38-26, 57-38-27 and 57-38-28 and chapters 57-03 and 57-31 of the North Dakota Century Code and sections 5-03-26, 15-39-23, 57-38-22.1 and 57-38-36 of the 1963 Supplement to the North Dakota Century Code, by chapter 386 of the 1965 Session Laws.

Disapproved September 21, 1965.

99,269 to 37,886

Note: This was measure No. 4 on the special election ballot.