

Fifty-fifth
Legislative Assembly
of North Dakota

**ENGROSSED SENATE CONCURRENT
RESOLUTION NO. 4029**

Introduced by

Senators O'Connell, Kelsh, Krauter, Thompson, Wogsland

1 A concurrent resolution to create and enact a new section to article X of the Constitution of
2 North Dakota, relating to dedication and distribution of a portion of sales, use, and motor
3 vehicle excise tax revenues to political subdivisions for state revenue sharing and personal
4 property tax replacement; and to provide an effective date.

STATEMENT OF INTENT

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6 This amendment provides for revenue from six-tenths of one percentage point of the general
7 sales, use, and motor vehicle excise tax to be allocated to the state aid distribution fund and
8 that revenue in the state aid distribution fund must be allocated to political subdivisions in equal
9 amounts for state revenue sharing and personal property tax replacement.

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

12 That the following new section to article X of the Constitution of North Dakota is agreed
13 to and must be submitted to the qualified electors of North Dakota at the primary election to be
14 held in 1998, in accordance with section 16 of article IV of the Constitution of North Dakota.

15 **SECTION 1.** A new section to article X of the Constitution of North Dakota is created
16 and enacted as follows:

17 A portion of sales, use, and motor vehicle excise tax collections equal to sixty percent of
18 an amount determined by multiplying the quotient of one percent divided by the general sales
19 tax rate that was in effect when the taxes were collected times the net sales, use, and motor
20 vehicle excise tax collections must be deposited by the state treasurer in the state aid
21 distribution fund. The state tax commissioner shall certify to the state treasurer the portion of
22 sales, use, and motor vehicle excise tax net revenues that must be deposited in the state aid
23 distribution fund as determined under this section. The earnings of the fund must be retained in
24 the fund but must be appropriated by the legislative assembly for allocation to political

1 subdivisions as provided by law. The revenues to the state aid distribution fund must be
2 allocated as follows:

- 3 1. Fifty percent of the revenues must be allocated in the first month after each
4 quarterly calendar period for state revenue sharing as provided by law.
- 5 2. Fifty percent of the revenues must be allocated for personal property tax
6 replacement as provided by law.

7 **SECTION 2. EFFECTIVE DATE.** If approved by the voters, this measure is effective
8 for taxable events occurring after December 31, 1998.