

Fifty-sixth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2258

Introduced by

Senators Naaden, Cook

1 A BILL for an Act to amend and reenact subsection 2 of section 11-09.1-05 of the North Dakota
2 Century Code, relating to the authority of counties to impose sales taxes under home rule.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. AMENDMENT.** Subsection 2 of section 11-09.1-05 of the 1997
5 Supplement to the North Dakota Century Code is amended and reenacted as follows:

6 2. Control its finances and fiscal affairs; appropriate money for its purposes, and
7 make payments of its debts and expenses; subject to the limitations of this section
8 levy and collect property taxes, ~~sales taxes~~, motor vehicle fuels and special fuels
9 taxes, motor vehicle registration fees, and special assessments for benefits
10 conferred, for its public and proprietary functions, activities, operations,
11 undertakings, and improvements; contract debts, borrow money, issue bonds,
12 warrants, and other evidences of indebtedness; establish charges for any county or
13 other services to the extent authorized by state law, and establish debt and mill
14 levy limitations; provided, that all property in order to be subject to the assessment
15 provisions of this subsection must be assessed in a uniform manner as prescribed
16 by the state board of equalization and the state supervisor of assessments. A
17 charter or ordinance or act of a governing body of a home rule county may not
18 supersede any state law which determines what property or acts are subject to, or
19 exempt from, ad valorem ~~or sales and use~~ taxes. A charter or ordinance or act of
20 the governing body of a home rule county may not supersede the provisions of
21 section 11-11-55.1 relating to the sixty percent petition requirement for
22 improvements and of section 40-22-18 relating to the barring proceeding for
23 improvement projects.