98028.0400

## SECOND ENGROSSMENT with House Amendments

Fifty-sixth
Legislative Assembly
of North Dakota

## REENGROSSED SENATE BILL NO. 2006

Introduced by

**Appropriations Committee** 

(At the request of the Governor)

- 1 A BILL for an Act to provide an appropriation for defraying the expenses of the office of the
- 2 state tax commissioner and for payment of state reimbursement under the homestead tax
- 3 credit; to amend and reenact section 57-01-04 and subsection 2 of section 57-01-13 of the
- 4 North Dakota Century Code, relating to the salary of the state tax commissioner and the
- 5 payment of fees for services rendered by a collection or credit agency; to provide a continuing
- 6 appropriation for the payment of fees for services rendered by a collection or credit agency; and
- 7 to provide a contingent expiration date.

## 8 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. APPROPRIATION. The funds provided in this section, or so much of the funds as may be necessary, are hereby appropriated out of any moneys in the general fund in the state treasury, not otherwise appropriated, and from special funds derived from federal funds, to the state tax commissioner for the purpose of defraying the expenses of the state tax commissioner and paying the state reimbursement under the homestead tax credit, for the biennium beginning July 1, 1999, and ending June 30, 2001, as follows:

15 Subdivision 1.

## 16 TAX COMMISSIONER

17	Salaries and wages	\$11,761,828
18	Operating expenses	4,678,051
19	Equipment	343,500
20	City tax administration fees	50,000
21	Motor fuels federal grant	293,729
22	Total all funds	\$17,127,108
23	Less estimated income	293,729
24	Total general fund appropriation	\$16,833,379

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1	Subdivision 2.		
2	HOMESTEAD TAX CREDIT		
3	Grants	\$4,540,813	
4	Total general fund appropriation	\$4,540,813	
5	Grand total general fund appropriation S.B. 2006	\$21,374,192	
6	Grand total special funds appropriation S.B. 2006	\$293,729	
7	Grand total all funds appropriation S.B. 2006	\$21,667,921	
8	SECTION 2. TRANSFER. There is hereby transferred to the general fund in the state		
9	treasury, out of motor vehicle fuel tax revenue, collected pursuant to section 57-43.1-02, the		
10	sum of \$1,380,608 for the purpose of reimbursing the general fund for expenses incurred in the		
11	collection of the motor vehicle fuels and special fuels taxes and the administration of these		
12	taxes.		
13	SECTION 3. EXEMPTION. The appropriation contained	I in section 1 of chapter 6 of	
14	the 1997 Session Laws is not subject to the provisions of section 54-44.1-11 for an amount of		
15	up to \$60,000 and this amount may be spent for continued development of "Project 2001", the		
16	department's new tax processing system, for the biennium beginning July 1, 1999, and ending		
17	June 30, 2001.		
18	SECTION 4. AMENDMENT. Section 57-01-04 of the 19	97 Supplement to the North	
19	Dakota Century Code is amended and reenacted as follows:		
20	57-01-04. Salary. The annual salary of the state tax commissioner is fifty-five		
21	fifty-eight thousand four two hundred sixty-four sixty-two dollars through June 30, 1998 2000,		
22	fifty-nine thousand four hundred twenty-eight dollars through December 31, 2000, and		
23	fifty-seven sixty-six thousand one two hundred twenty eighty-two dollars thereafter.		
24	SECTION 5. AMENDMENT. Subsection 2 of section 57	-01-13 of the 1997	
25	Supplement to the North Dakota Century Code is amended and reenacted as follows:		
26	2. a. Fees for services, reimbursement, or any other	remuneration to a collection or	
27	credit agency must be based on the amount of	tax, penalty, and interest	
28	actually collected. Each contract entered into b	between the tax commissioner	
29	and the collection or credit agency must provid	e for the payment of fees for	
30	the services, reimbursements, or other remune	ration not in excess of fifty	

percent of the amount of delinquent sales, use, motor vehicle fuels, special

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rendered to the state of North Dakota.

1 fuels, importer for use, aviation fuel, motor vehicle excise, income, or 2 business and corporation privilege tax, including penalties and interest 3 actually collected. 4 b. All funds collected, less the fees for collection services, as provided in the 5 contract, by the collection or credit agency must be remitted to the tax 6 commissioner monthly from the date of collection from a taxpayer. Forms to 7 be used for the remittances must be prescribed by the tax commissioner. 8 The tax commissioner shall transfer the funds to the state treasurer for 9 deposit in the state general fund. An amount equal to the amount of fees for 10 services, reimbursement, or any other remuneration to the collection or credit 11 agency as set forth in the contract authorized by this section is appropriated 12 as a standing and continuing appropriation to the tax commissioner for 13 payment of fees due under the contract. 14 Before entering into a contract, the tax commissioner shall require a bond C. 15 from the collection or credit agency not in excess of ten thousand dollars, 16 guaranteeing compliance with the terms of the contract. 17 SECTION 6. CONTINGENT EXPIRATION DATE. Section 5 of this Act is effective until 18 such time as section 12 of article X of the Constitution of North Dakota is effectively amended 19 to provide for the retention of public money by a nongovernmental entity as fees for services