

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to create and enact a new section to chapter 57-38 of the North Dakota  
2 Century Code, relating to the authority of the tax commissioner to provide for the rounding of  
3 dollar amounts on income tax returns, statements, forms, or other documents.

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

5 **SECTION 1.** A new section to chapter 57-38 of the North Dakota Century Code is  
6 created and enacted as follows:

7 **Rounding.**

- 8 1. The tax commissioner shall provide, with respect to any amount required to be  
9 shown on any return, form, statement, or other document required to be filed with  
10 the tax commissioner, that if the amount of the item is other than a whole dollar  
11 amount, either of the following applies:
- 12 a. The fractional part of a dollar must be disregarded.
- 13 b. The fractional part of a dollar must be disregarded unless it amounts to  
14 one-half dollar or more, in which case the amount must be increased to the  
15 next whole dollar.
- 16 2. A person making a return, form, statement, or other document may be allowed,  
17 under rules prescribed by the tax commissioner, to make the return, form,  
18 statement, or other document without regard to subsection 1.
- 19 3. This section is not applicable to items which must be taken into account in making  
20 the computations necessary to determine the amount required to be shown but  
21 must be applicable only to the final amount entered on the return, form, statement,  
22 or other document required to be filed with the tax commissioner.