

**SENATE BILL NO. 2099
with House Amendments**

Fifty-eighth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2099

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.** With respect to any amount required to be shown on any return, form,
8 statement, or other document required to be filed with the tax commissioner and for purposes
9 of amounts in tax tables prescribed under subsection 12 of section 57-38-30.3 and subsection
10 3 of section 57-38-59, the amount may be rounded to the nearest dollar. The cents must be
11 disregarded if the cents amount to less than one-half dollar. If the cents amount to one-half
12 dollar or more, the amount must be increased to the next whole dollar.