

**FIRST ENGROSSMENT  
with House Amendments**

Fifty-ninth  
Legislative Assembly  
of North Dakota

**ENGROSSED SENATE BILL NO. 2267**

Introduced by

Senators Erbele, Andrist, Thane

Representatives Brandenburg, Maragos, Pietsch

1 A BILL for an Act to create and enact section 57-39.2-26.2 of the North Dakota Century Code,  
2 relating to allocation of sales, use, and motor vehicle excise tax revenues to a state matching  
3 program for senior citizen services and programs; to amend and reenact subsection 5 of  
4 section 57-15-56 and section 57-39.2-26 of the North Dakota Century Code, relating to a state  
5 matching program for senior citizen services and programs; to provide a continuing  
6 appropriation; to provide a statement of legislative intent; and to provide an effective date.

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

8 **SECTION 1. AMENDMENT.** Subsection 5 of section 57-15-56 of the North Dakota  
9 Century Code is amended and reenacted as follows:

10 5. The ~~department of human services~~ state treasurer shall provide matching funds as  
11 provided in this subsection for ~~the amounts levied by counties and cities~~ for senior  
12 citizen services and programs ~~operated pursuant to~~ funded as required by this  
13 section. The grants must be made on or before March first of each year ~~and must~~  
14 ~~be equal to the amount levied for the previous taxable year by each county or city~~  
15 ~~within the limitations of legislative appropriations, provided that no such~~ to each  
16 eligible county. A county receiving a grant under this section which has not levied  
17 a tax under this section shall transfer the amount received to a city within the  
18 county which has levied a tax under this section. A grant may not be made to any  
19 ~~county or city which that~~ has not filed with the department of human services state  
20 treasurer a required written report verifying that grant funds received in the  
21 previous year under this subsection have been budgeted for the same purposes  
22 permitted for the expenditure of proceeds of a tax levied under this section. The  
23 written report must be received by the ~~department of human services state~~  
24 treasurer on or before February first of each year following a year in which the

reporting county ~~or city~~ received grant funds under this subsection. A matching fund grant must be provided from the senior citizen services and programs fund to each eligible county equal to two-thirds of the amount levied in dollars in the county under this section for the taxable year, but the matching fund grant applies only to a levy of up to one mill under this section.

A county or city may not levy a tax of more than one mill under this section unless the county or city has allocated from its funds to be raised or received under section 57-15-06, 57-15-08, or 57-39.2-26.1, or any combination of those fund sources, an amount for senior citizen services and programs which is at least equal to the revenue that would be generated by a levy of one-third of one mill on the taxable valuation of all property in the county subject to a levy under this section for the taxable year.

**SECTION 2. AMENDMENT.** Section 57-39.2-26 of the North Dakota Century Code is amended and reenacted as follows:

**57-39.2-26. Allocation of revenue.** ~~All~~ Except as provided by sections 57-39-26.1 and 57-39.2-26.2, all moneys collected and received under this chapter must be paid into the state treasury and must be credited by the state treasurer to the general fund. Moneys deposited with the commissioner as security for the payment of tax, penalties, or costs due must be deposited and accounted for as provided in subsection 3 of section 57-39.2-12.

**SECTION 3.** Section 57-39.2-26.2 of the North Dakota Century Code is created and enacted as follows:

**57-39.2-26.2. Allocation of revenues to senior citizen services and programs matching fund - Continuing appropriation.** Notwithstanding any other provision of law, a portion of sales, use, and motor vehicle excise tax collections equal to the amount of revenue that would have been generated by a levy of two-thirds of one mill on the taxable valuation of all property in the state subject to a levy under section 57-15-56 in the previous taxable year must be deposited by the state treasurer in the senior citizen services and programs fund during the period from July first through December thirty-first of each year. The state tax commissioner shall certify to the state treasurer the portion of sales, use, and motor vehicle excise tax revenues which must be deposited in the fund as determined under this section. Revenues deposited in the senior citizen services and programs fund are provided as a

1 standing and continuing appropriation for allocation as provided in subsection 5 of section  
2 57-15-56. Any unexpended and unobligated amount in the senior citizen services and  
3 programs fund at the end of the biennium must be transferred by the state treasurer to the state  
4 general fund.

5 **SECTION 4. LEGISLATIVE INTENT - HOME-DELIVERED MEALS.** It is the intent of  
6 the fifty-ninth legislative assembly that the department of human services encourage providers,  
7 to the extent possible, to allocate additional resources to make available more home-delivered  
8 meals for the biennium beginning July 1, 2005, and ending June 30, 2007.

9 **SECTION 5. EFFECTIVE DATE.** This Act is effective for tax collections received after  
10 June 30, 2005.