Fifty-ninth Legislative Assembly of North Dakota

## HOUSE BILL NO. 1085

Introduced by

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Political Subdivisions Committee

(At the request of the Office of Management and Budget)

- 1 A BILL for an Act to amend and reenact section 54-27-04 of the North Dakota Century Code,
- 2 relating to transmission of state taxes by county treasurers.

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

SECTION 1. AMENDMENT. Section 54-27-04 of the North Dakota Century Code is amended and reenacted as follows:

**54-27-04.** County treasurers to transmit state taxes collected and to furnish office of management and budget monthly statements of taxes collected. The county treasurer, as an agent of the state, shall, on or before the fifteenth of each month, transmit in full to the state treasurer all state taxes collected in the previous month together with a report thereon in duplicate. The original of said report must be forwarded with the remittance to the state treasurer and the duplicate thereof to the office of management and budget.

The state treasurer shall forthwith furnish a receipt to the county treasurer for the funds received, send a duplicate of the receipt to the county auditor, and cover said the amounts to the state taxes distribution fund.

The director of the office of management and budget, on or before the last day of same month shall, by drawing appropriate warrants on the state taxes distribution fund, transfer such the funds to the general fund and other funds in accordance with the purposes for which the taxes were levied and collected.