

**FIRST ENGROSSMENT  
with Conference Committee Amendments****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

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

6 It is the intent of the legislative assembly that counties or cities allocate an  
7 amount equal to one-third of one mill of property tax revenue from their funds  
8 raised or received under section 57-15-06, 57-15-08, or 57-39.2-26.1, or any  
9 combination of those fund sources, for senior citizen services and programs for  
10 each taxable year. A continuing appropriation of state matching funds and  
11 expectation of a local matching fund effort is initiated because of the anticipated  
12 increase in state aid distribution fund allocations, with the intent of stabilizing  
13 matching funds for senior citizen services and programs at a funding level of one  
14 mill for all participating counties. A county is not required to provide the one-third  
15 of one mill matching funds if the county program can be covered with the funding  
16 from the state and the levy under this section in the county. It is also anticipated  
17 that this change in funding will allow reduction of mill levies under this section in  
18 some counties, which will allow allocation of unused amounts under section  
19 57-39.2-26.2 among counties levying the statutory maximum amount for taxable  
20 year 2004.

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

23 **57-39.2-26. Allocation of revenue.** ~~All~~ Except as provided by sections 57-39-26.1  
24 and 57-39.2-26.2, all moneys collected and received under this chapter must be paid into the  
25 state treasury and must be credited by the state treasurer to the general fund. Moneys  
26 deposited with the commissioner as security for the payment of tax, penalties, or costs due  
27 must be deposited and accounted for as provided in subsection 3 of section 57-39.2-12.

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

30 **57-39.2-26.2. Allocation of revenues to senior citizen services and programs**  
31 **matching fund - Continuing appropriation.** Notwithstanding any other provision of law, a

1 portion of sales, use, and motor vehicle excise tax collections equal to the amount of revenue  
2 that would have been generated by a levy of two-thirds of one mill on the taxable valuation of  
3 all property in the state subject to a levy under section 57-15-56 in the previous taxable year  
4 must be deposited by the state treasurer in the senior citizen services and programs fund  
5 during the period from July first through December thirty-first of each year. The state tax  
6 commissioner shall certify to the state treasurer the portion of sales, use, and motor vehicle  
7 excise tax revenues which must be deposited in the fund as determined under this section.  
8 Revenues deposited in the senior citizen services and programs fund are provided as a  
9 standing and continuing appropriation for allocation as provided in subsection 5 of section  
10 57-15-56. Any unexpended and unobligated amount in the senior citizen services and  
11 programs fund at the end of the 2005-07 biennium must be allocated among counties that  
12 levied the statutory maximum mill levy for taxable year 2004 in proportion to the dollars  
13 generated by those levies in those counties for that year but the allocation to any county may  
14 not exceed the difference between combined funding for the county's senior citizen services  
15 and programs for taxable year 2004 and the combined funding for those services and programs  
16 for taxable year 2006 and any remaining unexpended and unobligated amount at the end of  
17 any biennium must be transferred by the state treasurer to the state general fund.

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

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