Fifty-ninth Legislative Assembly of North Dakota

## HOUSE BILL NO. 1157

Introduced by

Representatives Weiler, Thoreson, Kasper, Dosch Senators Cook, Fischer

- 1 A BILL for an Act to provide an appropriation for property tax rebates to owners of residential
- 2 property.

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

## 4 SECTION 1. APPROPRIATION - PROPERTY TAX REBATES - DEBIT CARDS.

- There is appropriated out of any moneys in the general fund in the state treasury, not otherwise appropriated, the sum of \$15,000,000, or so much of the sum as may be necessary, to the tax commissioner for the purpose of property tax rebates for owners of residential property as provided under this section, for the biennium beginning July 1, 2005, and ending June 30, 2007.
- 2. a. Each individual who paid property taxes on residential property in this state for taxable year 2004 is eligible for the rebate under this section.
  - b. Each eligible individual is entitled to a rebate equal to the percentage of the total amount available for allocation under this section equal to the percentage determined by dividing the property taxes paid on residential property in this state for taxable year 2004 by the eligible individual by the total of all property taxes paid on residential property in this state for taxable year 2004 by all individuals eligible for the rebate under this section.
  - c. The tax commissioner may use information compiled by the North Dakota association of counties in determining eligibility of individuals who have paid property taxes on residential property in this state as provided in this section.
- a. The tax commissioner shall distribute rebates in the form of debit cards to individuals eligible for rebates under this section.

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- b. The tax commissioner shall, to the extent possible, limit debit cards distributed
  under this section so the cards are usable only at North Dakota retail
- 3 locations.