

Sixtieth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2202

Introduced by

Senators Cook, Heitkamp, Lyson, Urlacher

Representatives Belter, Drovdal

1 A BILL for an Act to create and enact section 57-39.2-26.3 of the North Dakota Century Code,
2 relating to allocation of sales and use tax collections by retailers registered with the streamlined
3 sales tax central registration system to the North Dakota taxpayer relief fund; to amend and
4 reenact section 57-39.2-26 of the North Dakota Century Code, relating to allocation of sales
5 and use tax revenues; and to provide an effective date.

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

7 **SECTION 1. AMENDMENT.** Section 57-39.2-26 of the North Dakota Century Code is
8 amended and reenacted as follows:

9 **57-39.2-26. Allocation of revenue.** Except as provided by sections 57-39.2-26.1 ~~and,~~
10 57-39.2-26.2, and 57-39.2-26.3, all moneys collected and received under this chapter must be
11 paid into the state treasury and must be credited by the state treasurer to the general fund.
12 Moneys deposited with the commissioner as security for the payment of tax, penalties, or costs
13 due must be deposited and accounted for as provided in subsection 3 of section 57-39.2-12.

14 **SECTION 2.** Section 57-39.2-26.3 of the North Dakota Century Code is created and
15 enacted as follows:

16 **57-39.2-26.3. Allocation of streamlined sales tax collections to North Dakota**
17 **taxpayer relief fund.** Notwithstanding any other provision of law, all net sales and use tax
18 collections remitted by a retailer registered with the streamlined sales tax central registration
19 system must be deposited by the state treasurer in the North Dakota taxpayer relief fund. The
20 state tax commissioner shall certify to the state treasurer the portion of sales and use tax net
21 revenues that must be deposited as required by this section. Revenues deposited as required
22 by this section may not be considered as part of net sales and use tax collections for state aid
23 distribution fund purposes under section 57-39.2-26.1. All moneys deposited in the North

1 Dakota taxpayer relief fund are available only for appropriation by the legislative assembly for
2 property tax relief purposes.

3 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
4 June 30, 2007.