

February 4, 2009

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1425

Page 1, line 1, remove the second "and" and after "50-09-27" insert ", and 57-15-31"

Page 1, line 2, after "expense" insert "and county property tax levies"

Page 1, line 4, replace "costs" with "services" and replace "expiration" with "effective"

Page 1, line 16, after "submitted" insert "annually" and remove "in 2009"

Page 1, line 22, replace "2008" with "the previous year" and remove "The budget must include a"

Page 1, remove line 23

Page 1, line 24, remove "passed on to the property taxpayers of the county."

Page 2, line 1, remove "and recommendation"

Page 2, line 2, replace "31, 2009" with "thirty-first of each year" and after the underscored period insert:

"3. Each affected county shall publish in the county's official newspaper the amount of tax savings incurred as a result of the implementation of this section."

Page 3, after line 6, insert:

**"SECTION 4. AMENDMENT.** Section 57-15-31 of the North Dakota Century Code is amended and reenacted as follows:

**57-15-31. Determination of levy.** The amount to be levied by any county, city, township, school district, park district, or other municipality authorized to levy taxes shall be computed by deducting from the amount of estimated expenditures for the current fiscal year as finally determined, plus the required reserve fund determined upon by the governing board from the past experience of the taxing district, the total of the following items:

1. The available surplus consisting of the free and unencumbered cash balance.
2. Estimated revenues from sources other than direct property taxes.
3. The total estimated collections from tax levies for previous years.
4. Such expenditures as are to be made from bond sources.
5. The amount of distributions received from an economic growth increment pool under section 57-15-61.

6. The estimated amount to be received from payments in lieu of taxes on a project under section 40-57.1-03.
7. The amount reported by a county under subsection 2 of section 11-23-01 relating to foster care and subsidized adoption costs paid by the state beginning August 1, 2009.

Allowance may be made for a permanent delinquency or loss in tax collection not to exceed five percent of the amount of the levy."

Page 3, replace lines 9 and 10 with:

**"SECTION 6. EFFECTIVE DATE.** Section 4 of this Act is effective for taxable years beginning after December 31, 2008."

Renumber accordingly