

Sixty-first  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2093**

Introduced by

Finance and Taxation Committee

(At the request of the State Treasurer)

1 A BILL for an Act to amend and reenact section 57-34-05 of the North Dakota Century Code,  
2 relating to the transfer to counties of telecommunications carriers tax fund revenues.

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

4 **SECTION 1. AMENDMENT.** Section 57-34-05 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **57-34-05. Deposit of tax revenues - Allocation to counties - Telecommunications**  
7 **carriers tax fund - Continuing appropriation.** Gross receipts tax revenues of up to eight  
8 million four hundred thousand dollars under this chapter must be deposited in a special fund in  
9 the state treasury, the telecommunications carriers tax fund. Gross receipts tax revenues under  
10 this chapter exceeding eight million four hundred thousand dollars must be deposited in the  
11 state general fund. The tax commissioner shall allocate moneys in the telecommunications  
12 carriers tax fund among counties in the same proportion that taxes paid by telecommunications  
13 carriers in locally assessed property taxes and taxes assessed under chapter 57-06 and this  
14 chapter in 1997 and received by taxing districts in the county bears to all taxes paid by  
15 telecommunications carriers in locally assessed property taxes and taxes assessed under  
16 chapter 57-06 and this chapter in 1997 and received by taxing districts in the state. The  
17 balance in the telecommunications carriers tax fund, not exceeding eight million four hundred  
18 thousand dollars, is appropriated as a standing and continuing appropriation to the tax  
19 commissioner for annual allocation to counties under this section. If gross receipts tax  
20 revenues available for allocation on the first day of March of any year are less than eight million  
21 four hundred thousand dollars, there is appropriated as a standing and continuing appropriation  
22 from the state general fund the amount that, when added to gross receipts tax revenues  
23 available for allocation from the telecommunications carriers tax fund results in allocation of  
24 eight million four hundred thousand dollars to counties per calendar year. On or before the first

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- 1 day of March of each year, the tax commissioner shall certify for payment to the state treasurer
- 2 an amount determined to be due each county. The state treasurer shall remit the certified
- 3 amount to the county treasurers according to the allocation made by the tax commissioner
- 4 under this section not later than ~~the tenth working day in March~~ thirty-first of each year.