

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Kaldor

1 A BILL for an Act to amend and reenact section 57-34-05 of the North Dakota Century Code,
2 relating to allocations of telecommunications carriers taxes among political subdivisions; and to
3 provide an effective date.

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

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

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

1 eight million four hundred thousand dollars to counties per calendar year. On or before the first
2 day of March of each year, the tax commissioner shall certify for payment to the state treasurer
3 an amount determined to be due each county. The state treasurer shall remit the certified
4 amount to the county treasurers according to the allocation made by the tax commissioner
5 under this section not later than the tenth working day in March of each year.

6 **SECTION 2. EFFECTIVE DATE.** This Act is retroactively effective and applies to all
7 taxable years beginning after December 31, 2007.