

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO. 2091

Introduced by

Finance and Taxation Committee

(At the request of the State Treasurer)

1 A BILL for an Act to amend and reenact subsections 4 and 5 of section 53-06.1-12 of the North
2 Dakota Century Code, relating to gaming and excise taxes deposits and allocations.

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

4 **SECTION 1. AMENDMENT.** Subsections 4 and 5 of section 53-06.1-12 of the North
5 Dakota Century Code are amended and reenacted as follows:

6 4. Except as provided in subsection 5, the ~~state treasurer~~ attorney general shall
7 deposit gaming and excise taxes, monetary fines, and interest and penalties
8 collected in the general fund in the state treasury.

9 5. The ~~state treasurer~~ attorney general shall deposit three percent of the total taxes,
10 less refunds, collected under this section into a gaming and excise tax allocation
11 fund. Pursuant to legislative appropriation, moneys in the fund must be distributed
12 quarterly to cities and counties in proportion to the taxes collected under this
13 section from licensed organizations conducting games within each city, for sites
14 within city limits, or within each county, for sites outside city limits. If a city or
15 county allocation under this subsection is less than two hundred dollars, that city or
16 county is not entitled to receive a payment for the quarter and the undistributed
17 amount must be included in the total amount to be distributed to other cities and
18 counties for the quarter.