

Sixty-first  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO. 1006

Introduced by

Appropriations Committee

(At the request of the Governor)

1 A BILL for an Act to provide an appropriation for defraying the expenses of the office of the  
2 state tax commissioner and for payment of state reimbursement under the homestead tax  
3 credit; to provide for a transfer; to amend and reenact section 57-01-04 of the North Dakota  
4 Century Code, relating to the tax commissioner's salary; to provide an exemption from the  
5 provisions of section 54-44.1-11 of the North Dakota Century Code; and to provide for a report  
6 to the legislative assembly.

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

8 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the  
9 funds as may be necessary, are appropriated out of any moneys in the general fund in the state  
10 treasury, not otherwise appropriated, and from special funds derived from federal funds and  
11 other income, to the state tax commissioner for the purpose of defraying the expenses of the  
12 state tax commissioner and paying the state reimbursement under the homestead tax credit, for  
13 the biennium beginning July 1, 2009, and ending June 30, 2011, as follows:

		Adjustments or	
	<u>Base Level</u>	<u>Enhancements</u>	<u>Appropriation</u>
16 Salaries and wages	\$14,728,637	\$2,890,638	\$17,619,275
17 Operating expenses	6,030,814	2,099,000	8,129,814
18 Capital assets	18,000	40,000	58,000
19 Homestead tax credit	8,104,000	(2,140,000)	5,964,000
20 Property tax relief administration	1,100,000	(1,100,000)	0
21 Integrated tax system repayment	<u>0</u>	<u>5,356,702</u>	<u>5,356,702</u>
22 Total all funds	\$29,981,451	\$7,146,340	\$37,127,791
23 Less special funds	<u>2,800,000</u>	<u>(2,690,000)</u>	<u>110,000</u>

1	Total general fund	\$27,181,451	\$9,836,340	\$37,017,791
2	Full-time equivalent positions	133.00	0.00	133.00

3           **SECTION 2. ONE-TIME FUNDING -EFFECT ON BASE BUDGET - REPORT TO**  
4 **SIXTY-SECOND LEGISLATIVE ASSEMBLY.** The following amounts reflect the one-time  
5 funding items approved by the sixtieth legislative assembly for the 2007-09 biennium and the  
6 2009-11 one-time funding items included in the appropriation in section 1 of this Act:

7	<u>One-time Funding Description</u>	<u>2007-09</u>	<u>2009-11</u>
8	Integrated tax system loan payment	\$5,356,702	\$5,356,702
9	On-site support-GenTax		1,234,000
10	Oil and gas integration to GenTax	<u>0</u>	<u>1,500,000</u>
11	Total all funds	\$5,356,702	\$8,090,702
12	Total special funds	_____	<u>100,000</u>
13	Total general fund	\$5,356,702	\$7,990,702

14 The 2009-11 one-time funding amounts are not a part of the entity's base budget for the  
15 2011-13 biennium. The tax commissioner shall report to the appropriations committees of the  
16 sixty-second legislative assembly on the use of this one-time funding for the biennium  
17 beginning July 1, 2009, and ending June 30, 2011.

18           **SECTION 3. TRANSFER.** There is transferred to the general fund in the state  
19 treasury, out of motor vehicle fuel tax revenue, collected pursuant to section 57-43.1-02, the  
20 sum of \$1,288,000 for the purpose of reimbursing the general fund for expenses incurred in the  
21 collection of the motor vehicle fuels and special fuels taxes and the administration of these  
22 taxes.

23           **SECTION 4. EXEMPTION.** The amount appropriated for the integrated tax system, as  
24 contained in section 1 of this Act, is not subject to the provisions of section 54-44.1-11 and the  
25 funds are available for continued work on the integrated tax system during the biennium  
26 beginning July 1, 2009, and ending June 30, 2011.

27           **SECTION 5. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is  
28 amended and reenacted as follows:

29           **57-01-04. Salary.** The annual salary of the state tax commissioner is ~~eighty-three~~  
30 ~~ninety~~ thousand ~~thirty-nine~~ six hundred seventy-eight dollars through June 30, 2008, and  
31 ~~eighty-six~~ ninety-five thousand ~~three~~ two hundred sixty-two dollars thereafter.