Prepared by the Legislative Council staff for Representative Headland

January 19, 2015

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1055

Page 2, line 7, after the semicolon insert "to provide for a recommendation on implementation of a uniform chart of accounts for counties; to provide an appropriation;"

Page 133, after line 11, insert:

"SECTION 157. INTERIM STUDY. During the 2015-16 interim, the North Dakota association of counties may conduct a study of implementation of a system for a uniform chart of accounts for counties to the end that all financial information collected, compiled, and made available to the public by counties be in a uniform format. The study should examine and determine the cost to each county to implement a uniform chart of accounts. The association shall consult and may include in any committee established for this purpose county auditors and other officials, members of the legislative assembly, members of the state auditor's staff, members of the tax commissioner's staff, private practice auditors, and accounting software vendors. The state auditor shall provide technical assistance to the association as requested. The association shall report its finding and recommendations, together with any legislation required to implement the recommendations, by September 1, 2016, to an interim committee designated by the legislative management. Members of any committee established under this section, who are not employed by the state, are eligible for travel and expense reimbursement, as allowed for state officers and employees, from the funds appropriated under section 158 of this Act. State employee members are eligible for travel and expense reimbursement for conducting business of the state, as provided through their employment positions.

SECTION 158. APPROPRIATION. There is appropriated out of any moneys in the general fund in the state treasury, not otherwise appropriated, the sum of \$50,000, or so much of the sum as may be necessary, to the state tax commissioner for the purpose of travel and expense reimbursement authorized by section 157 of this Act and for providing grants to counties and cities to offset documented costs of implementing section 1 through 156 of this Act, for the biennium beginning July 1, 2015, and ending June 30, 2017."

Renumber accordingly