

Sixty-ninth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2038

Introduced by

Legislative Management

(Taxation Committee)

1 A BILL for an Act to amend and reenact subsection 17 of section 57-01-02 of the North Dakota
2 Century Code, relating to the ability of the tax commissioner to make disclosures regarding
3 taxpayers receiving tax incentives; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 17 of section 57-01-02 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 17. Upon receipt of a written request from the chairman of the legislative management or
8 the chairman of a standing committee of the legislative assembly, the tax
9 commissioner shall disclose the amount of any tax ~~deduction or credit~~incentive that
10 was claimed or earned by a taxpayer. For purposes of this subsection, a "tax
11 incentive" includes a tax deduction, credit, or exemption. This subsection does not
12 authorize disclosure of the taxpayer's name or any other information prohibited from
13 disclosure under title 57. The tax commissioner shall provide notice to taxpayers of
14 possible disclosure under this subsection, in a manner as prescribed by the tax
15 commissioner.

16 **SECTION 2. EFFECTIVE DATE.** This Act is effective for tax incentives awarded after
17 July 31, 2025.