25.0150.02000

Sixty-ninth
Legislative Assembly
of North Dakota

FIRST ENGROSSMENT

ENGROSSED HOUSE BILL NO. 1006

Introduced by

Appropriations Committee

A BILL for an Act to provide an appropriation for defraying the expenses of the office of the tax commissioner and for payment of state reimbursement under the homestead tax credit, disabled veterans' tax credit, and primary residence credit; to amend and reenact section 57-01-04 of the North Dakota Century Code, relating to the salary of the state tax commissioner; to provide an exemption; and to provide for a transfer.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. APPROPRIATION. The funds provided in this section, or so much of the funds as may be necessary, are appropriated out of any moneys in the general fund in the state treasury, not otherwise appropriated, and from other funds derived from federal funds, to the tax commissioner for the purpose of defraying the expenses of the tax commissioner and paying the state reimbursement under the homestead tax credit, disabled veterans' tax credit, and primary residence credit, for the biennium beginning July 1, 2025, and ending June 30, 2027, as follows:

	Base Level	Adjustments or Enhancements	Appropriation
Salaries and wages	$24,036,152	$1,650,068	$25,686,220
New and vacant FTE pool	0	1,119,992	1,119,992
Operating expenses	8,613,370	824,741	9,438,111
Capital assets	6,000	0	6,000
Homestead tax credit	72,400,000	(11,800,000)	60,600,000
Disabled veterans' tax credit	18,745,000	10,655,000	29,400,000
Primary residence credit	103,225,000	(103,225,000)	0

Total all funds	$227,025,522	($100,775,199)	$126,250,323
Less other funds	125,000	0	125,000
Total general fund	$226,900,522	($100,775,199)	$126,125,323
Full-time equivalent positions	117.00	0.00	117.00

SECTION 2. NEW AND VACANT FTE POOL - LIMITATION - TRANSFER REQUEST. The tax commissioner may not spend funds appropriated in the new and vacant FTE pool line item in section 1 of this Act, but may request the office of management and budget to transfer funds from the new and vacant FTE pool line item to the salaries and wages line item in accordance with the guidelines and reporting provisions included in House Bill No. 1015, as approved by the sixty-ninth legislative assembly.

SECTION 3. EXEMPTION - LINE ITEM TRANSFERS. Notwithstanding section 54-16-04, the state tax commissioner may transfer funds between the homestead tax credit and disabled veterans' tax credit line items in section 1 of this Act if one line item does not have sufficient funds available for state reimbursement of eligible tax credits. The state tax commissioner shall notify the office of management and budget and the legislative council of any transfers made pursuant to this section.

SECTION 4. MOTOR VEHICLE FUEL TAX REVENUE TRANSFER. There is transferred to the general fund in the state treasury out of motor vehicle tax revenue collected pursuant to section 57-43.1-02, the sum of $1,761,168, for the purpose of reimbursing the general fund for expenses incurred in the collection of the motor vehicle fuels and special fuels taxes and the administration of these taxes, for the biennium beginning July 1, 2025, and ending June 30, 2027.

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

57-01-04. Salary.

The annual salary of the state tax commissioner is ~~one hundred thirty-one thousand seven hundred five~~one hundred forty-one thousand eighty-two dollars through June 30, ~~2024~~2026, and ~~one hundred thirty-six thousand nine hundred seventy-three~~one hundred forty-five thousand three hundred fourteen dollars thereafter.