

AMMENDED

(Prepare in triplicate)

FISCAL NOTE

Prepared in regard to:

Senate Bill 65

(list bill or resolution and number, if available, or subject)

Amendment to:

(list bill or resolution and number)

REQUESTED BY: LRC DATE OF RECEIPT 19

In the following space note the fiscal effect in dollars of the legislative proposal. If additional space is needed attach a supplementary sheet. Please type.

SEE ATTACHED SHEET

Date of preparation: February 10, 1969

Signed

A.R. Hausauer

A.R. HAUSAUER, DIRECTOR TAX PLANNING

Typed name STATE TAX DEPARTMENT

Department

AMENDED FISCAL NOTE
SENATE BILL 65

At Senator Butler's request a random sample was made of 1967 Individual Income Tax Returns filed during 1968 to determine the following:

- 1) As to non-residents filing and paying North Dakota Individual Income Tax - The amount of tax attributable to income from Salaries and Wages earned in North Dakota as to the amount of tax attributable to income from North Dakota property.
- 2) As to residents taking a credit for tax paid to another state when filing and paying North Dakota Individual Income Tax - The amount of tax credit taken that is attributable to income from Salaries and Wages earned in another state as to the amount of tax credit taken that is attributable to income from property located in another state.
- 3) The results of this survey indicate that general fund revenues would be increased approximately \$92,000 per year or \$184,000 per biennium if Senate Bill 65 were enacted.
- 4) The original fiscal note did not distinguish tax collections as to those from Salaries and Wages and those from property, nor did it distinguish as to credit claimed for taxes paid to another state on Salaries and Wages and as to those from property.

SUPPLEMENTAL SCHEDULE TO FISCAL NOTE FOR SENATE BILL 65

Schedule showing Tax Credit taken by Residents for Taxes paid to another state.

<u>County</u>	<u>Total Returns</u>	<u>Tax Credit</u>	<u>Tax Liability</u>
ADAMS	20	\$1,205.65	\$1,974.38
BARNES	152	12,758.55	4,438.52
BENSON	38	14,528.47	1,304.09
BILLINGS	11	679.68	165.16
BOTTINEAU	82	6,213.00	4,414.31
BOWMAN	15	939.41	544.63
BURKE	42	9,589.20	2,474.00
BURLEIGH	412	13,712.95	24,488.52
CASS	1,971	141,256.12	126,766.78
CAVALIER	67	5,560.78	4,768.97
DICKEY	54	3,902.38	1,821.70
DIVIDE	16	857.25	2,618.57
DUNN	18	290.19	124.53
EDDY	20	1,056.94	280.09
EMMONS	54	3,949.74	880.06
FOSTER	22	3,285.29	432.76
GOLDEN VALLEY	88	2,594.00	7,233.01
GRAND FORKS	1,318	103,340.73	53,454.44
GRANT	28	840.11	774.62
GRIGGS	20	3,453.93	1,576.77
HETTINGER	24	995.98	483.55
KIDDER	34	5,122.07	231.84
LAMOURE	53	13,399.30	6,269.68
LOGAN	27	1,006.67	390.96
MCHENRY	74	39,524.31	1,147.29
MCINTOSH	24	736.02	482.79
MCKENZIE	74	3,758.17	2,796.10
MCLEAN	88	9,076.71	2,959.11
MERCER	53	2,296.43	1,276.35
MORTON	168	14,564.73	3,687.07
MOUNTRAIL	71	5,584.74	3,730.49
NELSON	35	3,680.15	884.88
OLIVER	5	200.11	33.81
PEMBINA	145	19,393.93	8,243.71
PIERCE	38	7,366.63	2,989.02

<u>County</u>	<u>Total Returns</u>	<u>Tax Credit</u>	<u>Tax Liability</u>
RAMSEY	112	\$51,855.73	\$ 3,247.00
RANSOM	81	11,743.13	2,932.09
RENVILLE	37	4,866.56	2,007.51
RICHLAND	356	28,410.71	18,837.79
ROLETTE	56	2,519.83	4,387.18
SARGENT	66	6,315.58	9,717.58
SHERIDAN	12	265.37	192.60
SIOUX	7	233.04	183.63
SLOPE	6	81.45	68.71
STARK	206	16,481.23	15,124.05
STEELE	31	1,138.72	436.95
STUTSMAN	161	20,826.27	6,634.42
TOWNER	29	2,694.80	1,070.89
TRAILL	120	10,105.75	6,618.54
WALSH	110	7,103.07	7,179.23
WARD	389	69,535.58	17,576.77
WELLS	56	3,712.33	1,107.28
WILLIAMS	309	23,391.54	15,554.91
*Miscellaneous	<u>264</u>	<u>17,808.43</u>	<u>12,345.76</u>
TOTALS	<u>7,769</u>	<u>\$743,543.16</u>	<u>\$401,365.45</u>

* Miscellaneous includes returns which are unclassified by county because of insufficient information listed on returns and returns keypunched without showing a county code.