

Fifty-fifth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2204

Introduced by

Senators Grindberg, Nething

1 A BILL for an Act to amend and reenact subdivision d of subsection 17 of section 4-22-26,
2 sections 11-14-10, 11-14-16, and 40-40-13 of the North Dakota Century Code, relating to
3 distribution of tax revenues to political subdivisions; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subdivision d of subsection 17 of section 4-22-26 of the
6 1995 Supplement to the North Dakota Century Code is amended and reenacted as follows:

7 d. The treasurer of each county in the district shall collect all district taxes
8 together with interest and penalty thereon in the same manner as the general
9 taxes are collected, and shall pay over to the soil conservation district by the
10 tenth working day of each calendar month, all taxes so collected ~~during on or~~
11 before the last working day of the preceding previous calendar month, with
12 interest and penalties collected thereon and shall immediately send
13 notification of such payment to the treasurer of the soil conservation district.

14 **SECTION 2. AMENDMENT.** Section 11-14-10 of the North Dakota Century Code is
15 amended and reenacted as follows:

16 **11-14-10. Daily report to auditor - Distribution of funds.** The county treasurer shall
17 prepare a daily statement of all receipts and disbursements and shall transmit a copy of the
18 same to the county auditor together with all warrants and other vouchers paid and duplicate
19 copies of all receipts. The treasurer shall make a distribution on or before the tenth working
20 day of each calendar month to the several county funds and taxing subdivisions of all taxes
21 received and of all other funds that are required by law to be distributed which were received by
22 the county on or before the last working day of the previous calendar month.

23 **SECTION 3. AMENDMENT.** Section 11-14-16 of the North Dakota Century Code is
24 amended and reenacted as follows:

1 **11-14-16. When treasurer shall pay over the funds collected.** The county treasurer
2 shall pay over to the treasurer of the state, and to any municipal corporation or organized
3 township, or to any body politic, on the order of the county auditor, all moneys received on or
4 before the last working day of the previous calendar month by the treasurer arising from taxes
5 levied and collected, belonging to the state, or to such municipal corporation or organized
6 township or school district on or before the tenth working day of each calendar month,
7 provided, however, that foundation program allocations shall be made within seven days of
8 receipt, excluding weekends and holidays. If any treasurer willfully and negligently shall fail to
9 settle with the state treasurer at the times and in the manner prescribed by law, the county
10 treasurer shall forfeit to the use of the state the sum of five hundred dollars, such sum to be
11 recovered from the treasurer or the treasurer's sureties on suit brought by the state treasurer in
12 the name of the state. If the state treasurer fails to bring such suit, then any citizen of the state
13 may bring the same.

14 **SECTION 4. AMENDMENT.** Section 40-40-13 of the North Dakota Century Code is
15 amended and reenacted as follows:

16 **40-40-13. County treasurer to collect municipal taxes.** The county treasurer shall
17 collect all municipal taxes, together with the interest and penalties thereon, if any, in the same
18 manner as the general taxes are collected, and shall pay over to the city auditor, on or before
19 the tenth working day of each calendar month, all taxes so collected ~~during~~ on or before the
20 last working day of the preceding previous calendar month, with interest and penalties collected
21 thereon.

22 **SECTION 5. EFFECTIVE DATE.** This Act is effective for distributions by county
23 treasurers after July 31, 1997.