

SENATE BILL NO. 2101

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact section 57-34-05 of the North Dakota Century Code,
2 relating to distribution of the telecommunication carriers tax; to provide an effective date; and to
3 declare an emergency.

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

5 **SECTION 1. AMENDMENT.** Section 57-34-05 of the 1997 Supplement to the North
6 Dakota Century Code is amended and reenacted as follows:

7 **57-34-05. Allocation to counties - Continuing appropriation.** The tax commissioner
8 shall allocate net gross receipts tax revenues among counties in the same proportion that taxes
9 paid by telecommunications carriers in locally assessed property taxes and taxes assessed
10 under chapter 57-06 and this chapter in 1997 and received by taxing districts in the county
11 bears to all taxes paid by telecommunications carriers in locally assessed property taxes and
12 taxes assessed under chapter 57-06 and this chapter in 1997 and received by taxing districts in
13 the state. Gross receipts tax revenues of eight million four hundred thousand dollars per
14 taxable year are appropriated as a standing and continuing appropriation to the tax
15 commissioner for allocation to counties under this section and any gross receipts tax revenues
16 exceeding that appropriation in any taxable year must be deposited in the state general fund. If
17 gross receipts tax revenues available for allocation in a taxable year are less than eight million
18 four hundred thousand dollars, there is appropriated as a standing and continuing appropriation
19 from the state general fund the amount that, when added to gross receipts tax revenues
20 available for allocation for the taxable year, results in allocation of eight million four hundred
21 thousand dollars to counties per taxable year. On or before the first day of March of each year,
22 the tax commissioner shall certify for payment to the state treasurer an amount determined to
23 be due each county. The state treasurer shall remit the certified amount to the county

1 treasurers according to the allocation made by the tax commissioner under this section not later
2 than the tenth working day in March of each year.

3 **SECTION 2. EFFECTIVE DATE.** This Act is retroactively effective for taxable years
4 beginning after December 31, 1997.

5 **SECTION 3. EMERGENCY.** This Act is declared to be an emergency measure.