

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 9 of section 57-38-38 of the North Dakota
2 Century Code, relating to the time period for the assessment of additional income tax; and to
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 9 of section 57-38-38 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 9. Except for an amended return required to be filed under section 57-38-34.4, if a
8 person files an amended state income tax return within the time periods prescribed
9 in subsections 1 ~~and~~, 2, and 3 or subsection 1 of section 57-38-40, the tax
10 commissioner has two years after the amended state income tax return is filed to
11 audit the state income tax return and assess any additional state income tax ~~found~~
12 ~~to be due~~ attributable to the changes or corrections on the amended return, even
13 though other time periods prescribed in this section for the assessment of tax may
14 have expired. The provisions of this subsection do not limit or restrict any other
15 time period prescribed in this section for the assessment of tax that has not expired
16 at the end of the two-year period prescribed in this subsection.

17 **SECTION 2. EFFECTIVE DATE.** This Act is effective for amended returns filed after
18 December 31, 2002.