

HOUSE BILL NO. 1474

Introduced by

Representatives Glassheim, Hawken, Kaldor, S. Kelsh

Senators Freborg, Hacker

1 A BILL for an Act to create and enact a new section to chapter 57-15, a new subsection to
2 section 57-15-06.7, and a new subsection to section 57-15-10 of the North Dakota Century
3 Code, relating to a county or city property tax levy for support of services of nonprofit
4 organizations eligible for grants from the domestic violence and sexual assault prevention fund;
5 and to provide an effective date.

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

7 **SECTION 1.** A new subsection to section 57-15-06.7 of the North Dakota Century Code
8 is created and enacted as follows:

9 A county levying a tax in support of nonprofit domestic violence or sexual assault
10 organizations as provided in section 3 of this Act may levy a tax not exceeding two
11 mills on the taxable valuation of property within the county. However, if any city
12 within the county is levying a tax for support of nonprofit domestic violence or
13 sexual assault organizations, the county tax levy within that city must be reduced
14 by the number of mills levied by that city for that purpose.

15 **SECTION 2.** A new subsection to section 57-15-10 of the North Dakota Century Code
16 is created and enacted as follows:

17 Taxes levied for city support of nonprofit domestic violence or sexual assault
18 organizations as provided in section 3 of this Act may be levied in an amount not
19 exceeding one mill.

20 **SECTION 3.** A new section to chapter 57-15 of the North Dakota Century Code is
21 created and enacted as follows:

22 **County or city tax levy for support of nonprofit domestic violence or sexual**
23 **assault organizations - Election to authorize or remove the levy - Eligible organizations.**

- 1 1. Upon petition of ten percent of the number of qualified electors of the county or city
2 voting in the last election for governor in the county or city, or upon its own motion,
3 the governing body of the county or city shall place upon the ballot at any regular
4 or special county or city election the question of establishing or eliminating the levy
5 of an annual tax for support of nonprofit domestic violence or sexual assault
6 organizations.
- 7 2. The levy authorized by this section may be imposed or eliminated only by a vote of
8 the majority of the qualified electors of the county or city voting on the question.
- 9 3. Upon approval by the qualified electors of the county or city, the governing body of
10 the county may levy a tax not exceeding the limitation in section 1 of this Act and
11 the governing body of the city may levy a tax not exceeding the limitation in
12 section 2 of this Act.
- 13 4. The levy authorized by this section may not be used to defray any expenses of any
14 organization until the organization is incorporated under the laws of this state as a
15 nonprofit corporation. The governing body of the county or city may contract with
16 organizations eligible for domestic violence and sexual assault prevention fund
17 grants under chapter 14-07.1 to provide specified services in furtherance of the
18 objectives of the organization. To receive any funds under this section, an
19 organization must file with the governing body from which funds are being
20 requested a report of its program for the most recently completed fiscal year and
21 for the fiscal year for which the funds are requested. The report must show all
22 financial resources available to the organization and its program, how those
23 resources are budgeted or intended to be used in that fiscal year or in the future,
24 and the purposes for which funds being requested under this section are to be
25 used. An organization and its program which receives funds under this section
26 must be reviewed and approved annually by the governing body of the county or
27 city to be eligible to receive funds under this section. A report filed by an
28 organization under this section must be accompanied by an independent auditor's
29 report. Nothing in this subsection authorizes disclosure of information made
30 confidential under section 14-07.1-18.

1 **SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
2 December 31, 2006.