

**SENATE BILL NO. 2275**

Introduced by

Senators Grabinger, Nelson, Sinner

Representatives Haak, J. Kelsh

1 A BILL for an Act to create and enact section 57-39.2-26.3 of the North Dakota Century Code,  
2 relating to allocation of a portion of sales tax collections among counties; to provide a continuing  
3 appropriation; and to provide an effective date.

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

5 **SECTION 1.** Section 57-39.2-26.3 of the North Dakota Century Code is created and  
6 enacted as follows:

7 **57-39.2-26.3. Allocation of revenues among counties - Continuing appropriation.**

8 Notwithstanding any other provision of law, the state treasurer shall deposit in the county  
9 infrastructure enhancement fund, which is hereby created, thirty percent of net sales tax  
10 collections under chapter 57-39.2. Revenues deposited in the county infrastructure  
11 enhancement fund are provided as a standing and continuing appropriation and must be  
12 allocated among counties in the first month after each quarterly period in the proportion that  
13 taxable sales and purchases in each county bears to the taxable sales and purchases in all  
14 counties for the most recently completed quarterly period for which statistics are available. The  
15 tax commissioner shall certify to the state treasurer the portion of net sales tax collections to be  
16 deposited in the county infrastructure enhancement fund and the quarterly allocation to be  
17 made by the state treasurer to each county from that fund as determined under this section.

18 To obtain an allocation, the board of county commissioners shall certify to the state  
19 treasurer that the allocation from the county infrastructure fund to the county will be expended  
20 by the county only for county infrastructure projects and that the county will provide twenty  
21 percent matching funds for those projects from its own sources. At the end of the state fiscal  
22 year, the state treasurer shall transfer unclaimed, unexpended, and unobligated money in the  
23 county infrastructure enhancement fund to the state general fund.

- 1       **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
- 2       June 30, 2013.