

Sixty-fourth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2006

Introduced by

Appropriations Committee

(At the request of the Governor)

1 A BILL for an Act to provide an appropriation for defraying the expenses of the office of the tax
2 commissioner and for payment of state reimbursement under the homestead tax credit and
3 disabled veterans credit; to amend and reenact section 57-01-04 of the North Dakota Century
4 Code, relating to the tax commissioner's salary; ~~and~~ to provide for a transfer; and to provide an
5 exemption.

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

7 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds
8 as may be necessary, are appropriated out of any moneys in the general fund in the state
9 treasury, not otherwise appropriated, and from special funds derived from federal funds and
10 other income, to the tax commissioner for the purpose of defraying the expenses of the tax
11 commissioner and paying the state reimbursement under the homestead tax credit and disabled
12 veterans credit, for the biennium beginning July 1, 2015, and ending June 30, 2017, as follows:

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
15 Salaries and wages	\$20,138,488	\$3,185,689	\$23,324,177
16 Accrued leave payments	624,818	(624,818)	0
17 Operating expenses	7,721,834	510,831	8,232,665
18 Capital assets	16,000	0	16,000
19 Homestead tax credit	20,000,000	10,000,000	30,000,000
20 Disabled veterans' credit	7,678,000	767,000	8,445,000
21 Total all funds	\$56,179,140	\$13,838,702	\$70,017,842
22 Less estimated income	125,000	0	125,000
23 Total general fund	\$56,054,140	\$13,838,702	\$69,892,842
24 Full-time equivalent positions	134.00	3.00	137.00

1	Salaries and wages	\$20,138,488	\$2,849,226	\$22,987,714
2	Accrued leave payments	624,818	(624,818)	0
3	Operating expenses	7,721,834	483,370	8,205,204
4	Capital assets	16,000	8,000	24,000
5	Homestead tax credit	20,000,000	0	20,000,000
6	Disabled veterans' credit	7,678,000	0	7,678,000
7	Total all funds	\$56,179,140	\$2,715,778	\$58,894,918
8	Less estimated income	125,000	0	125,000
9	Total general fund	\$56,054,140	\$2,715,778	\$58,769,918
10	Full-time equivalent positions	134.00	2.00	136.00

SECTION 2. ONE-TIME FUNDING - EFFECT ON BASE BUDGET - REPORT TO

SIXTY-FIFTH LEGISLATIVE ASSEMBLY. The following amounts reflect the one-time funding items approved by the sixty-third legislative assembly for the 2013-15 biennium and the 2015-17 one-time funding items included in the appropriation in section 1 of this Act:

15	One-Time Funding Description	2013-15	2015-17
16	TAP project	\$1,000,000	\$0
17	Total general fund	\$1,000,000	\$0
18	TAP project	\$1,000,000	\$0
19	Scanners	0	8,000
20	Total general fund	\$1,000,000	\$8,000

The 2015-17 one-time funding amounts are not a part of the entity's base budget for the 2017-19 biennium. The tax commissioner shall report to the appropriations committees of the sixty-fifth legislative assembly on the use of this one-time funding for the biennium beginning July 1, 2015, and ending June 30, 2017.

SECTION 3. TRANSFER. There is transferred to the general fund in the state treasury, out of motor vehicle fuel tax revenue collected pursuant to section 57-43.1-02, the sum of \$2,030,496 for the purpose of reimbursing the general fund for expenses incurred in the collection of the motor vehicle fuels and special fuels taxes and the administration of these taxes, for the biennium beginning July 1, 2015, end ending June 30, 2017.

SECTION 4. EXEMPTION. The amount appropriated for the capital assets line item in section 1 of chapter 6 of the 2013 Session Laws is not subject to section 54-44.1-11 and any

1 unexpended funds from this line item are available during the biennium beginning July 1, 2015,
2 and ending June 30, 2017.

3 **SECTION 5. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is
4 amended and reenacted as follows:

5 **57-01-04. Salary.**

6 The annual salary of the state tax commissioner is ~~one hundred five thousand fifty dollars~~
7 ~~through June 30, 2014, and one hundred eight thousand two hundred two~~one hundred eleven
8 thousand four hundred forty-eight dollars through June 30, 2016, and one hundred fourteen
9 thousand seven hundred ninety-one dollars thereafter.