

**FIRST ENGROSSMENT
with House Amendments
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; 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>
14 Salaries and wages	\$20,138,488	\$2,665,030	\$22,803,518
16 Accrued leave payments	624,818	(624,818)	0
17 Operating expenses	7,721,834	463,755	8,185,589
18 Capital assets	16,000	8,000	24,000
19 Homestead tax credit	20,000,000	0	20,000,000
20 Disabled veterans' credit	<u>7,678,000</u>	<u>0</u>	<u>7,678,000</u>
21 Total all funds	\$56,179,140	\$2,511,967	\$58,691,107
22 Less estimated income	<u>125,000</u>	<u>0</u>	<u>125,000</u>
23 Total general fund	\$56,054,140	\$2,511,967	\$58,566,107
24 Full-time equivalent positions	134.00	0.00	134.00

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

2 **SIXTY-FIFTH LEGISLATIVE ASSEMBLY.** The following amounts reflect the one-time funding
3 items approved by the sixty-third legislative assembly for the 2013-15 biennium and the
4 2015-17 one-time funding items included in appropriation in section 1 of this Act:

5 <u>One-Time Funding Description</u>	<u>2013-15</u>	<u>2015-17</u>
6 TAP project	\$1,000,000	\$0
7 Scanners	<u>0</u>	<u>8,000</u>
8 Total general fund	\$1,000,000	\$8,000

9 The 2015-17 one-time funding amounts are not a part of the entity's base budget for the
10 2017-19 biennium. The tax commissioner shall report to the appropriations committees of the
11 sixty-fifth legislative assembly on the use of this one-time funding for the biennium beginning
12 July 1, 2015, and ending June 30, 2017.

13 **SECTION 3. TRANSFER.** There is transferred to the general fund in the state treasury, out
14 of motor vehicle fuel tax revenue collected pursuant to section 57-43.1-02, the sum of
15 \$2,030,496 for the purpose of reimbursing the general fund for expenses incurred in the
16 collection of the motor vehicle fuels and special fuels taxes and the administration of these
17 taxes, for the biennium beginning July 1, 2015, and ending June 30, 2017.

18 **SECTION 4. EXEMPTION.** The amount appropriated for the capital assets line item in
19 section 1 of chapter 6 of the 2013 Session Laws is not subject to section 54-44.1-11 and any
20 unexpended funds from this line item are available during the biennium beginning July 1, 2015,
21 and ending June 30, 2017.

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

24 **57-01-04. Salary.**

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