

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1245

Page 1, line 1, replace the first comma with "and"

Page 1, line 1, remove ", and 57-20-07.1"

Page 1, line 2, replace the second comma with "and"

Page 1, line 3, remove ", and property tax statements"

Page 1, line 3, remove "a legislative"

Page 1, line 4, replace "management" with "the tax commissioner to"

Page 1, line 4, after "study" insert "property tax transparency"

Page 1, line 4, replace "an effective date" with "for a legislative management report"

Page 2, remove lines 8 through 31

Page 3, remove lines 1 through 30

Page 4, remove lines 1 through 31

Page 5, replace lines 1 through 11 with:

**"SECTION 3. TAX COMMISSIONER STUDY - PROPERTY TAX  
TRANSPARENCY - LEGISLATIVE MANAGEMENT REPORT.**

1. During the 2023-24 interim, the tax commissioner, state supervisor of assessments, and the chairmen of the finance and taxation standing committees of the house of representatives and the senate shall conduct a property tax transparency study. The study must be conducted in consultation with city and county organizations, including county auditors and county directors of tax equalization. The study must include consideration of the following:
  - a. Historical changes in property valuations, mill rates levied, and impacts on citizens' tax burdens in each taxing jurisdiction, including development of an effective mechanism to make the information available to the public;
  - b. Creation of a new uniform property tax statement form to increase transparency in property taxation;
  - c. Feasibility and desirability of transitioning counties to a uniform system of collecting and reporting property tax information, including the process to transition counties to a uniform chart of accounts, implementation and administration of a uniform chart of accounts, and the associated costs; and
  - d. Feasibility and desirability of implementation of a statewide property tax information system and the associated costs.

2. Before June 1, 2024, the tax commissioner, state supervisor of assessments, and the chairmen of the finance and taxation standing committees of the house of representatives and the senate shall report their findings and recommendations, together with any legislation required to implement the recommendations, to the legislative management."

Renumber accordingly