

Introduced by

Representatives Nelson, Davis

Senator Weston

1 A BILL for an Act to amend and reenact section 57-39.2-26.3 of the North Dakota Century
2 Code, relating to the county aid distribution fund; ~~and~~ to provide for application; and to provide
3 an expiration date.

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

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

7 **57-39.2-26.3. County aid distribution fund - State treasurer - Continuing**
8 **appropriation. (Effective through June 30, 2023~~2027~~)**

- 9 1. There is created in the state treasury the county aid distribution fund. The fund
10 consists of all moneys transferred to the fund under subsection 2. All moneys in the
11 fund are appropriated to the state treasurer on a continuing basis for the purpose of
12 providing allocations to an eligible county.
- 13 2. Notwithstanding any other provision of law, a portion of sales, gross receipts, use, and
14 motor vehicle excise tax collections, equal to one-fourth of one percent of an amount
15 determined by multiplying the quotient of one percent divided by the general sales tax
16 rate, that was in effect when the taxes were collected, times the net sales, gross
17 receipts, use, and motor vehicle excise tax collections under chapters 57-39.2,
18 57-39.5, 57-39.6, 57-40.2, and 57-40.3 must be deposited by the state treasurer in the
19 county aid distribution fund. The tax commissioner shall certify to the state treasurer
20 the portion of sales, gross receipts, use, and motor vehicle excise tax net revenues
21 that must be deposited in the county aid distribution fund as determined under this
22 subsection.

- 1 3. At least quarterly, the state treasurer shall allocate the moneys in the fund to the
- 2 county with the lowest ratio of taxable property values per capita and a population of
- 3 more than ten thousand.
- 4 4. The county treasurer shall deposit all revenues received under this section in the
- 5 county general fund.
- 6 5. For purposes of determining taxable property values under this section, the state
- 7 treasurer shall use the most recent data published by the tax commissioner in the tax
- 8 levy report.
- 9 6. For purposes of determining the county's population under this section, the state
- 10 treasurer shall use the most recent actual or estimated census data published by the
- 11 United States census bureau.

12 **SECTION 2. APPLICATION.** This Act applies to net sales, gross receipts, use, and motor
13 vehicle excise tax collections received by the tax commissioner after June 30, 2023.