

Sixty-eighth  
Legislative Assembly  
of North Dakota

**House BILL NO. 1452**

Introduced by

Representatives Motschenbacher, Bosch, Headland, Heinert, Kasper, Lefor, Monson, J.  
Olson, Toman

Senators Dwyer, Larsen, Vedaa

1 A BILL for an Act to create and enact a new chapter to title 57 of the North Dakota Century  
2 Code, relating to imposition of the foreign influence tax and creation of the foreign influence tax  
3 fund; and to provide an effective date.

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

5 **SECTION 1.** A new chapter to title 57 of the North Dakota Century Code is created and  
6 enacted as follows:

7 Foreign influence tax - Imposition - Foreign influence tax fund.

8 1. There is created in the state treasury the foreign influence tax fund. The taxes  
9 collected under subsection 2 must be deposited in the fund. Pursuant to legislative  
10 appropriation, fifty percent of the moneys in the fund is available for programs to  
11 support veterans, and fifty percent of the moneys in the fund is available to support  
12 school lunch programs.

13 2. A tax at the rate of ninety percent is imposed upon all monetary contributions from a  
14 nonresident person to support or oppose an initiated measure in this state.

15 ~~3. The tax commissioner shall prescribe, design, and make available all forms~~  
16 ~~necessary to effectuate this section.~~

17 3. On or before January 10 of each calendar year, the secretary of state shall provide to  
18 the tax commissioner a list of foreign influencers who have made contributions during  
19 the preceding calendar year.

1 4. The provisions of chapter 57-39.2 pertaining to the administration of audits, refunds,  
2 and credits, not in conflict with the provisions of this chapter, govern the  
3 administration of the foreign influencer contribution tax imposed in this chapter.

4 5. Every calendar year in which a foreign influencer makes a contribution as defined  
5 under subsection 6 of this Act, the foreign influencer shall file a report of the amount  
6 of that contribution. The report filed by a foreign influencer shall be filed with the tax  
7 commissioner by January 31 of the calendar year following the calendar year in  
8 which the contribution was made. The report shall be made on a form and in the  
9 manner as the tax commission may prescribe.

10 6. As used in this section:

11 (a) "Foreign influencers" means nonresidents and foreign corporations who seek to  
12 support or oppose measures initiated in this state.

13 (b) "Monetary Contributions" include advertising, advocacy, legal services, money, or  
14 any other support or opposition that can be quantified in a dollar valuation.

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1452

Page 1, remove lines 15 through 16

Page 1, after line 16, insert:

- (3) On or before January 10 of each calendar year, the secretary of state shall provide to the tax commissioner a list of foreign influencers who have made contributions during the preceding calendar year.
- (4) The provisions of chapter 57-39.2 pertaining to the administration of audits, refunds, and credits, not in conflict with the provisions of this chapter, govern the administration of the foreign influencer contribution tax imposed in this chapter.
- (5) Every calendar year in which a foreign influencer makes a contribution as defined under subsection 6 of this Act, the foreign influencer shall file a report of the amount of that contribution. The report filed by a foreign influencer shall be filed with the tax commissioner by January 31 of the calendar year following the calendar year in which the contribution was made. The report shall be made on a form and in the manner as the tax commission may prescribe.
- (6) As used in this section:
- (a) "Foreign influencers" means nonresidents and foreign corporations who seek to support or oppose measures initiated in this state.
  - (b) "Monetary Contributions" include advertising, advocacy, legal services, money, or any other support or opposition that can be quantified in a dollar valuation."

Renumber accordingly

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