

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1452

Page 1, line 7, after "**fund**" insert "**- Administration - Reports**"

Page 1, line 14, replace "nonresident person" with "foreign influencer"

Page 1, line 15, remove "The tax commissioner shall prescribe, design, and make available all forms necessary"

Page 1, line 16, replace "to effectuate this section" with "On or before January tenth of each year, the secretary of state shall provide to the tax commissioner a list of foreign influencers that have made a monetary contribution during the preceding calendar year"

Page 1, after line 16, insert:

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 section, govern the administration of the tax imposed in this section.
5. By January 31, a foreign influencer that made a monetary contribution in the preceding year shall file with the tax commissioner a report containing each monetary contribution made during the preceding calendar year. The report must be filed on a form and in the manner prescribed by the tax commissioner.
6. As used in this section:
 - a. "Foreign influencer" means a nonresident person that supports or opposes initiated measures in this state.
 - b. "Monetary contribution" includes a contribution toward advertising, advocacy, legal services, or any other support or opposition that can be quantified in a dollar valuation.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable events occurring after June 30, 2023."

Renumber accordingly

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 - Administration -**
8 **Reports.**

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

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

17 3. ~~The tax commissioner shall prescribe, design, and make available all forms necessary~~
18 ~~to effectuate this section~~ On or before January tenth of each year, the secretary of
19 state shall provide to the tax commissioner a list of foreign influencers that have made
20 a monetary contribution during the preceding calendar year.

21 4. The provisions of chapter 57-39.2 pertaining to the administration of audits, refunds,
22 and credits, not in conflict with the provisions of this section, govern the administration
23 of the tax imposed in this section.

1 5. By January 31, a foreign influencer that made a monetary contribution in the preceding
2 year shall file with the tax commissioner a report containing each monetary
3 contribution made during the preceding calendar year. The report must be filed on a
4 form and in the manner prescribed by the tax commissioner.

5 6. As used in this section:

6 a. "Foreign influencer" means a nonresident person that supports or opposes
7 initiated measures in this state.

8 b. "Monetary contribution" includes a contribution toward advertising, advocacy,
9 legal services, or any other support or opposition that can be quantified in a dollar
10 valuation.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
12 June 30, 2023.