27.0155.02000

Seventieth
Legislative Assembly
of North Dakota

BILL NO.

Introduced by

Senator Bekkedahl

A BILL for an Act to amend and reenact section 57-02-08.10 of the North Dakota Century Code, relating to the primary residence credit certification and state reimbursement.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 57-02-08.10 of the North Dakota Century Code is amended and reenacted as follows:

57-02-08.10. Primary residence credit - Certification - Distribution.

1. The county auditor shall apply the credit under section 57-02-08.9 to each parcel of primary residential property on the corresponding property tax statement or mobile home tax statement.
2. By January fifteenth of each year, the county auditor shall certify to the tax commissioner the sum of the credits that were applied against property taxes owed on primary residences in the county for:
   a. The preceding taxable year for primary residential property taxed as real estate under this title.
   b. The current taxable year for primary residential property taxed as a mobile home under chapter 57-55.
3. ~~By~~Within thirty days of receiving a certification from the county auditor under subsection 2, but no later than May thirty-first of each year, the tax commissioner shall certify to the state treasurer for payment to ~~each~~the county the ~~aggregate~~ dollar amount of credits certified by the ~~counties~~county in subsection 2.
4. Within fourteen days of receiving the payment from the state treasurer, the county treasurer shall apportion and distribute the payment to the county and to the taxing districts of the county on the same basis as property taxes and mobile home taxes were apportioned and distributed for the taxable year in which the taxes were levied.

5. Supplemental certifications by the county auditor and the tax commissioner and supplemental payments by the state treasurer may be made after the dates prescribed in this section to make corrections necessary because of errors.
6. The county auditors shall provide information requested by the tax commissioner to effectuate this section.
7. The tax commissioner shall prescribe, design, and make available all forms necessary to effectuate this section.