

**Sixty-ninth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 7, 2025**

SENATE BILL NO. 2038
(Legislative Management)
(Taxation Committee)

AN ACT to amend and reenact subsection 17 of section 57-01-02 of the North Dakota Century Code, relating to the ability of the tax commissioner to make disclosures regarding taxpayers receiving tax incentives; and to provide for retroactive application.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 17 of section 57-01-02 of the North Dakota Century Code is amended and reenacted as follows:

17. Upon receipt of a written request from the chairman of the legislative management or the chairman of a standing committee of the legislative assembly, the tax commissioner shall disclose the amount of any tax ~~deduction or credit~~incentive that was claimed or earned by a taxpayer. For purposes of this subsection, a "tax incentive" includes a tax deduction, credit, or exemption. This subsection does not authorize disclosure of the taxpayer's name or any other information prohibited from disclosure under title 57. The tax commissioner shall provide notice to taxpayers of possible disclosure under this subsection, in a manner as prescribed by the tax commissioner.

SECTION 2. RETROACTIVE APPLICATION. This Act applies retroactively to tax incentives claimed or granted after December 31, 2024.

President of the Senate

Speaker of the House

Secretary of the Senate

Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-ninth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2038.

Senate Vote: Yeas 46 Nays 0 Absent 1

House Vote: Yeas 91 Nays 0 Absent 3

Secretary of the Senate

Received by the Governor at _____ M. on _____, 2025.

Approved at _____ M. on _____, 2025.

Governor

Filed in this office this _____ day of _____, 2025,

at _____ o'clock _____ M.

Secretary of State