

**FIRST ENGROSSMENT**

**ENGROSSED HOUSE BILL NO. 1006**

Introduced by

Appropriations Committee

1 A BILL for an Act to provide an appropriation for defraying the expenses of the office of the tax  
2 commissioner and for payment of state reimbursement under the homestead tax credit,  
3 disabled veterans' tax credit, and primary residence credit; to amend and reenact section  
4 57-01-04 of the North Dakota Century Code, relating to the salary of the state tax  
5 commissioner; to provide an exemption; and to provide for a transfer.

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

7 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds  
8 as may be necessary, are appropriated out of any moneys in the general fund in the state  
9 treasury, not otherwise appropriated, and from other funds derived from federal funds, to the tax  
10 commissioner for the purpose of defraying the expenses of the tax commissioner and paying  
11 the state reimbursement under the homestead tax credit, disabled veterans' tax credit, and  
12 primary residence credit, for the biennium beginning July 1, 2025, and ending June 30, 2027, as  
13 follows:

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>	
14				
15				
16	Salaries and wages	\$24,036,152	\$1,650,068	\$25,686,220
17	New and vacant FTE pool	0	1,119,992	1,119,992
18	Operating expenses	8,613,370	824,741	9,438,111
19	Capital assets	6,000	0	6,000
20	Homestead tax credit	72,400,000	(11,800,000)	60,600,000
21	Disabled veterans' tax credit	18,745,000	10,655,000	29,400,000
22	Primary residence credit	<u>103,225,000</u>	<u>(103,225,000)</u>	<u>0</u>

1	Total all funds	\$227,025,522	(\$100,775,199)	\$126,250,323
2	Less other funds	<u>125,000</u>	<u>0</u>	<u>125,000</u>
3	Total general fund	\$226,900,522	(\$100,775,199)	\$126,125,323
4	Full-time equivalent positions	117.00	0.00	117.00

5       **SECTION 2. NEW AND VACANT FTE POOL - LIMITATION - TRANSFER REQUEST.** The  
6 tax commissioner may not spend funds appropriated in the new and vacant FTE pool line item  
7 in section 1 of this Act, but may request the office of management and budget to transfer funds  
8 from the new and vacant FTE pool line item to the salaries and wages line item in accordance  
9 with the guidelines and reporting provisions included in House Bill No. 1015, as approved by the  
10 sixty-ninth legislative assembly.

11       **SECTION 3. EXEMPTION - LINE ITEM TRANSFERS.** Notwithstanding section 54-16-04,  
12 the state tax commissioner may transfer funds between the homestead tax credit and disabled  
13 veterans' tax credit line items in section 1 of this Act if one line item does not have sufficient  
14 funds available for state reimbursement of eligible tax credits. The state tax commissioner shall  
15 notify the office of management and budget and the legislative council of any transfers made  
16 pursuant to this section.

17       **SECTION 4. MOTOR VEHICLE FUEL TAX REVENUE TRANSFER.** There is transferred to  
18 the general fund in the state treasury out of motor vehicle tax revenue collected pursuant to  
19 section 57-43.1-02, the sum of \$1,761,168, for the purpose of reimbursing the general fund for  
20 expenses incurred in the collection of the motor vehicle fuels and special fuels taxes and the  
21 administration of these taxes, for the biennium beginning July 1, 2025, and ending June 30,  
22 2027.

23       **SECTION 5. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is  
24 amended and reenacted as follows:

25       **57-01-04. Salary.**

26       The annual salary of the state tax commissioner is ~~one hundred thirty-one thousand seven~~  
27 ~~hundred five~~ one hundred forty-one thousand eighty-two dollars through June 30, ~~2024~~2026,  
28 and ~~one hundred thirty-six thousand nine hundred seventy-three~~ one hundred forty-five  
29 thousand three hundred fourteen dollars thereafter.