

Sixty-ninth  
Legislative Assembly  
of North Dakota

**FIRST ENGROSSMENT  
with Conference Committee Amendments  
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>
16 Salaries and wages	\$24,036,152	\$2,111,868	\$26,148,020
17 New and vacant FTE pool	0	1,119,992	1,119,992
18 Operating expenses	8,613,370	1,824,741	10,438,111
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	(\$99,313,399)	\$127,712,123
2	Less other funds	<u>125,000</u>	<u>0</u>	<u>125,000</u>
3	Total general fund	\$226,900,522	(\$99,313,399)	\$127,587,123
4	Full-time equivalent positions	117.00	0.00	117.00

5 **SECTION 2. ONE-TIME FUNDING - EFFECT ON BASE BUDGET - REPORT TO**

6 **SEVENTIETH LEGISLATIVE ASSEMBLY.** The following amounts reflect the one-time funding  
7 items included in the appropriation in section 1 of this Act which are not included in the entity's  
8 base budget for the 2027-29 biennium and which the entity shall report to the appropriations  
9 committees of the seventieth legislative assembly regarding the use of this funding:

10	<u>One-Time Funding Description</u>	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
11	Property tax relief administration	<u>\$1,000,000</u>	<u>\$0</u>	<u>\$1,000,000</u>
12	Total	\$1,000,000	\$0	\$1,000,000

13 **SECTION 3. NEW AND VACANT FTE POOL - LIMITATION - TRANSFER REQUEST.** The  
14 tax commissioner may not spend funds appropriated in the new and vacant FTE pool line item  
15 in section 1 of this Act, but may request the office of management and budget to transfer funds  
16 from the new and vacant FTE pool line item to the salaries and wages line item in accordance  
17 with the guidelines and reporting provisions included in House Bill No. 1015, as approved by the  
18 sixty-ninth legislative assembly.

19 **SECTION 4. EXEMPTION - LINE ITEM TRANSFERS.** Notwithstanding section 54-16-04,  
20 the state tax commissioner may transfer funds between the homestead tax credit and disabled  
21 veterans' tax credit line items in section 1 of this Act if one line item does not have sufficient  
22 funds available for state reimbursement of eligible tax credits. The state tax commissioner shall  
23 notify the office of management and budget and the legislative council of any transfers made  
24 pursuant to this section.

25 **SECTION 5. MOTOR VEHICLE FUEL TAX REVENUE TRANSFER.** There is transferred to  
26 the general fund in the state treasury out of motor vehicle tax revenue collected pursuant to  
27 section 57-43.1-02, the sum of \$1,761,168, for the purpose of reimbursing the general fund for  
28 expenses incurred in the collection of the motor vehicle fuels and special fuels taxes and the  
29 administration of these taxes, for the biennium beginning July 1, 2025, and ending June 30,  
30 2027.

1       **SECTION 6. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is  
2 amended and reenacted as follows:

3       **57-01-04. Salary.**

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