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Prepared by the Legislative Council staff for Representative Dockter
January 27, 2025

Sixty-ninth
Legislative Assembly
of North Dakota

PROPOSED AMENDMENTS TO

HOUSE BILL NO. 1234

Introduced by

Representatives Dockter, Bosch, Schauer, Stemen, Lefor

Senators Dever, Roers

A BILL ~~for an Act to create and enact section 57-39.2-26.5 of the North Dakota Century Code, relating to the deposit of sales tax collections; to amend and reenact subsection 3 of section 53-06.1-11.2 and section 57-39.2-26 of the North Dakota Century Code, relating to the transfer of gaming tax revenues and the deposit of sales and use tax collections; and to provide an expiration date.~~for an Act to provide a transfer from the strategic investment and improvements fund to the public employees retirement system main plan.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

~~**SECTION 1. AMENDMENT.** Subsection 3 of section 53-06.1-11.2 of the North Dakota Century Code is amended and reenacted as follows:~~

~~3. On or before June thirtieth of each odd-numbered year, the attorney general shall certify to the state treasurer the amount of accumulated funds in the charitable gaming operating fund which exceed the amount appropriated by the legislative assembly for administrative and operating costs associated with charitable gaming for the subsequent biennium. The state treasurer shall transfer the certified amount from the charitable gaming operating fund to the general fund prior to~~public employees retirement system main system plan before~~ the end of each biennium.~~

~~**SECTION 2. AMENDMENT.** Section 57-39.2-26 of the North Dakota Century Code is amended and reenacted as follows:~~

~~**57-39.2-26. Allocation of revenue. (Effective through June 30, 2027)**~~

~~Except as provided by sections 57-39.2-26.1, 57-39.2-26.2, 57-39.2-26.3, and 57-39.2-26.4, and 57-39.2-26.5, all moneys collected and received under this chapter must be paid into the state treasury and must be credited by the state treasurer to the general fund. Moneys deposited with the commissioner as security for the payment of tax, penalties, or costs due must be deposited and accounted for as provided in subsection 3 of section 57-39.2-12.~~

~~**Allocation of revenue. (Effective after June 30, 2027)** Except as provided by sections 57-39.2-26.1 and, 57-39.2-26.2, and 57-39.2-26.5, all moneys collected and received under this chapter must be paid into the state treasury and must be credited by the state treasurer to the general fund. Moneys deposited with the commissioner as security for the payment of tax, penalties, or costs due must be deposited and accounted for as provided in subsection 3 of section 57-39.2-12.~~

~~**SECTION 3.** Section 57-39.2-26.5 of the North Dakota Century Code is created and enacted as follows:~~

~~**57-39.2-26.5. Allocation to public employees retirement system main plan.**~~

~~Notwithstanding any other provision of law, the state treasurer shall deposit in the public employees retirement system main system plan state imposed sales tax collections received from a seller that is registered through the streamlined sales tax central registration system under chapter 57-39.4.~~

~~**SECTION 4. EXPIRATION DATE.** This Act is effective until the date the executive director of the public employees retirement system certifies to the legislative council that the funded ratio of the public employees retirement system main plan is ninety percent or more.~~

SECTION 1. TRANSFER - STRATEGIC INVESTMENT AND IMPROVEMENTS FUND TO PUBLIC EMPLOYEES RETIREMENT SYSTEM FUND. The office of management and budget shall transfer the sum of $135,000,000 from the strategic investment and improvements fund to the public employees retirement system fund, for the purpose of reducing the unfunded liability of the public employees retirement system main system defined benefit plan, during the biennium beginning July 1, 2025, and ending June 30, 2027.