

February 4, 2025

Sixty-ninth
Legislative Assembly
of North Dakota

PROPOSED AMENDMENTS TO

HOUSE BILL NO. 1504

Introduced by

Representatives Schneider, Karls, Klemin, J. Olson, Pyle, Warrey, Marschall

Senators Boschee, Dever, Marcellais, Meyer, Paulson

1 A BILL ~~for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code,~~
2 ~~relating to allocation of veteran service organization gaming taxes.~~for an Act to amend and
3 reenact section 37-14-14 of the North Dakota Century Code, relating to the veterans' postwar
4 trust fund; and to provide an appropriation.

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

6 ~~SECTION 1. AMENDMENT. Section 53-06.1-12 of the North Dakota Century Code is~~
7 ~~amended and reenacted as follows:~~

8 ~~53-06.1-12. Gaming tax -- Deposits. (Retroactive application -- See note)~~

9 ~~1. Except as provided in subsection 2, a gaming tax is imposed on the total adjusted~~
10 ~~gross proceeds received by a licensed organization in a quarter and the tax must be~~
11 ~~computed and paid to the attorney general on a quarterly basis on the tax return. This~~
12 ~~tax must be paid from adjusted gross proceeds and is not part of the allowable~~
13 ~~expenses. For a licensed organization with adjusted gross proceeds:~~

14 ~~a. Not exceeding fifty thousand dollars the tax is one percent of adjusted gross~~
15 ~~proceeds.~~

16 ~~b. Exceeding fifty thousand dollars the tax is five hundred dollars plus twelve~~
17 ~~percent of adjusted gross proceeds exceeding fifty thousand dollars.~~

18 ~~2. For a licensed organization permitted to conduct raffles in this state with adjusted~~
19 ~~gross proceeds exceeding fifty thousand dollars, a gaming tax of one percent of gross~~
20 ~~proceeds is imposed on the total gross proceeds received by the licensed organization~~

1 from raffles in a quarter. The tax must be computed and paid to the attorney general
2 on a quarterly basis on the tax return. The tax must be paid from adjusted gross
3 proceeds and is not part of the allowable expenses.

4 ~~3. The tax must be paid to the attorney general at the time tax returns are filed.~~

5 ~~4. The Except as provided in subsection 5, the attorney general shall deposit gaming~~
6 ~~taxes, monetary fines, and interest and penalties collected in the charitable gaming~~
7 ~~operating fund.~~

8 ~~5. The attorney general shall deposit fifty percent of gaming taxes, monetary fines, and~~
9 ~~interest and penalties collected from a veteran organization equally among the~~
10 ~~veterans' postwar trust fund and the department of veterans affairs fund 410 for use~~
11 ~~for homeless veterans' services to prevent and eliminate homelessness.~~

12 **SECTION 1. AMENDMENT.** Section 37-14-14 of the North Dakota Century Code is
13 amended and reenacted as follows:

14 **37-14-14. Veterans' postwar trust fund.**

15 1. The veterans' postwar trust fund is a permanent trust fund of the state of North Dakota
16 and consists of moneys transferred or credited to the fund under this chapter and
17 other laws. Investment of the fund is the responsibility of the state treasurer who shall
18 have full authority to invest the fund only in accordance with chapter 21-10. All income
19 received from investments is to be utilized only for programs of benefit and service to
20 veterans or their dependents, and all income earned in a biennium is appropriated to
21 the administrative committee on veterans' affairs on a continuing basis in the following
22 biennium and not in the biennium the income is earned for expenditure on these
23 programs as authorized by law. Investment of all income received from investments is
24 the responsibility of the state treasurer who has full authority to invest the income
25 received only in accordance with chapter 21-10.

26 2. A veterans organization as defined under section 53-06.1-01 may donate funds to the
27 veterans' postwar trust fund for homeless veterans' services to prevent and eliminate
28 veteran homelessness.

29 **SECTION 2. APPROPRIATION - VETERANS' POSTWAR TRUST FUND - VETERANS'**
30 **HOMELESSNESS PREVENTION AND ELIMINATION.** There is appropriated out of any
31 moneys in the general fund in the state treasury, not otherwise appropriated, the sum of

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1 \$2,360,180, or so much of the sum as may be necessary, to the veterans' postwar trust fund for
2 the purpose of providing homeless veterans' services to prevent and eliminate homelessness,
3 for the biennium beginning July 1, 2025, and ending June 30, 2027.