

**Fifty-sixth Legislative Assembly, State of North Dakota, begun in the  
Capitol in the City of Bismarck, on Tuesday, the fifth day of January,  
one thousand nine hundred and ninety-nine**

HOUSE BILL NO. 1109  
(Finance and Taxation Committee)  
(At the request of the Tax Commissioner)

AN ACT to amend and reenact sections 47-19-06, 57-37.1-10, and 57-37.1-21 of the North Dakota Century Code, relating to the elimination of obsolete provisions relating to documents required to be filed with the tax commissioner for estate tax purposes; and to provide an effective date.

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

**SECTION 1. AMENDMENT.** Section 47-19-06 of the 1997 Supplement to the North Dakota Century Code is amended and reenacted as follows:

**47-19-06. Death certificates - Joint tenant - Prima facie evidence of termination of estate held.** In all cases of joint tenancy in lands, and in all cases where an estate, title, or interest in, or lien upon, lands has been or may be created, which estate, title, interest, or lien was or is to continue only during the life of any person named or described in the instrument by which the estate, title, interest, or lien was created, a copy of the death certificate of the joint tenant or of the person upon whose life the estate, title, interest, or lien was or is limited, duly certified by any officer who is required by the laws of the state or country in which the record is made, to keep a record of the death of persons occurring within the jurisdiction of the officer, may be recorded in the office of the register of deeds of the county in which the lands are situated. The legal description of any property to which the recording of the death certificate relates must be attached to the death certificate. The certified copy of death certificate, or the record thereof in the office, or a duly certified copy of the last mentioned record, is prima facie evidence of the death of the person and the termination of the joint tenancy and all the estate, title, interest, and lien as was or is limited upon the life of that person. ~~The register of deeds shall forward a copy of the recorded death certificate to the tax commissioner.~~

**SECTION 2. AMENDMENT.** Section 57-37.1-10 of the North Dakota Century Code is amended and reenacted as follows:

**57-37.1-10. Personal representative to furnish necessary documents to the tax commissioner.** The personal representative shall furnish to the tax commissioner:

1. ~~One copy of application for determination of A North Dakota estate tax for the decedent return.~~
2. ~~Two copies of certificate of estate tax determination.~~
3. ~~A copy of decedent's will, if any.~~
4. A copy of the federal estate tax return.
5. ~~3.~~ Such other ~~Such other~~ Other information as the tax commissioner shall require.

~~The tax commissioner shall notify the personal representative of the amount of such assessment prior to execution of the certificate of estate tax determination, but failure to receive such notice from the tax commissioner does not excuse the nonpayment of the tax nor invalidate the tax or interest thereon in any way.~~

**SECTION 3. AMENDMENT.** Section 57-37.1-21 of the North Dakota Century Code is amended and reenacted as follows:

**57-37.1-21. When return required ~~Tax commissioner's release.~~**

1. The personal representative shall file an estate tax return pursuant to this chapter for the estate of any decedent for ~~which~~ whom a federal estate tax return is required to be filed if the federal gross estate includes any property or interest in property that has a situs in North Dakota.
2. ~~If it appears to the personal representative of an estate that no filing requirement for an estate tax return exists, he may file a verified petition, in duplicate, with the tax commissioner showing the value and form of ownership of all the real and personal property includable in the gross estate of the decedent. In addition to including said real and personal property in the petition, the petition must also contain the name, the age at time of death, the date of death, and the residence of the decedent, and the name of the heirs and beneficiaries of the decedent.~~
3. ~~If the tax commissioner finds that in no event could there be an estate tax filing requirement for the estate of the decedent, the tax commissioner shall issue to the personal representative a certificate of the tax commissioner that no estate tax return is required to be filed. Said certificate must contain a list of the real property includable in the gross estate of the decedent. This certificate may be recorded in the office of the register of deeds of the county in which lands of the decedent are situated, and such record will release as against any property described within said certificate any estate tax lien upon the estate of the named decedent.~~
4. If the tax commissioner finds that an a required estate tax return ~~is required to be~~ has not been filed, ~~he~~ the tax commissioner shall ~~so~~ notify the personal representative of ~~his~~ the tax commissioner's finding and the ~~fact determination upon which such~~ basis for the finding is made.

**SECTION 4. EFFECTIVE DATE.** Section 2 of this Act is effective for estates of decedents whose deaths occur after December 31, 1998.

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Chief Clerk of the House

\_\_\_\_\_  
Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Fifty-sixth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1109.

House Vote:      Yeas    98      Nays    0      Absent    0

Senate Vote:    Yeas    49      Nays    0      Absent    0

\_\_\_\_\_  
Chief Clerk of the House

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 1999.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 1999.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 1999,  
at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State