

Introduced by

Appropriations Committee

(At the request of the Governor)

1 A BILL for an Act to provide an appropriation for defraying the expenses of the office of the
2 state tax commissioner and for payment of state reimbursement under the homestead tax
3 credit; to provide for allocations to the multistate tax compact fund; and to amend and reenact
4 section 57-01-04 of the North Dakota Century Code, relating to the salary of the state tax
5 commissioner.

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
8 funds as may be necessary, are hereby appropriated out of any moneys in the general fund in
9 the state treasury, not otherwise appropriated, and from special funds derived from federal
10 funds and other income, to the state tax commissioner for the purpose of defraying the
11 expenses of the state tax commissioner and paying the state reimbursement under the
12 homestead tax credit, for the biennium beginning July 1, 2001, and ending June 30, 2003, as
13 follows:

14 Subdivision 1.

15 TAX COMMISSIONER

16 Salaries and wages	\$12,854,202
17 Operating expenses	4,282,461
18 Equipment	235,000
19 City tax administration fees	50,000
20 Motor fuels federal grant	393,729
21 Multistate tax commission	<u>316,000</u>
22 Total all funds	\$18,131,392
23 Less estimated income	<u>709,729</u>
24 Total general fund appropriation	\$17,421,663

1 Subdivision 2.

2 HOMESTEAD TAX CREDIT

3 Grants 4,540,813

4 Total general fund appropriation \$4,540,813

5 Grand total general fund appropriation H.B. 1006 \$22,262,476

6 **SECTION 2. TRANSFER.** There is hereby transferred to the general fund in the state
7 treasury, out of motor vehicle fuel tax revenue, collected pursuant to section 57-43.1-02, the
8 sum of \$1,363,392 for the purpose of reimbursing the general fund for expenses incurred in the
9 collection of the motor vehicle fuels and special fuels taxes and the administration of these
10 taxes.

11 **SECTION 3. MULTISTATE TAX COMMISSION FUND.** Notwithstanding any other
12 provision of law, during the 2001-03 biennium the tax commissioner shall designate up to
13 \$316,000 of revenue from collections attributable to participation in the multistate tax compact
14 for deposit in the multistate tax commission fund and, upon receipt of funds so designated, the
15 state treasurer shall deposit those funds in the multistate tax commission fund. The state
16 treasurer shall transfer any balance in the multistate tax commission fund on June 30, 2003, to
17 the state general fund.

18 **SECTION 4. APPROPRIATION.** There is appropriated out of any moneys in the
19 general fund in the state treasury, not otherwise appropriated, the sum of \$300,000, or so much
20 of the sum as may be necessary, to the state tax commissioner for the costs related to
21 implementation of the provisions of House Bill No. 1399, for the biennium beginning July 1,
22 2001, and ending June 30, 2003.

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.** The annual salary of the state tax commissioner is ~~fifty-eight~~
26 ~~sixty-eight~~ thousand two hundred ~~sixty-two~~ seventy-seven dollars through ~~June 30, 2000~~
27 December 31, 2001, ~~fifty-nine~~ seventy-two thousand ~~four~~ three hundred ~~twenty-eight~~
28 seventy-four dollars through ~~December 31, 2000~~ June 30, 2002, and ~~sixty-six~~ seventy-three
29 thousand ~~two~~ eight hundred ~~eighty-two~~ twenty-one dollars thereafter.