

**FIRST ENGROSSMENT
with Conference Committee Amendments**

ENGROSSED SENATE BILL NO. 2006

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 an exemption from the provisions of section 54-44.1-11 of the North
4 Dakota Century Code; and to provide for a legislative council study.

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

6 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the
7 funds as may be necessary, are appropriated out of any moneys in the general fund in the state
8 treasury, not otherwise appropriated, and from special funds derived from federal funds and
9 other income, to the state tax commissioner for the purpose of defraying the expenses of the
10 state tax commissioner and paying the state reimbursement under the homestead tax credit, for
11 the biennium beginning July 1, 2003, and ending June 30, 2005, as follows:

12	Salaries and wages	\$12,806,112
13	Operating expenses	4,438,627
14	Capital assets	25,000
15	Homestead tax credit	<u>4,000,000</u>
16	Total all funds	\$21,269,739
17	Less estimated income	<u>115,044</u>
18	Total general fund appropriation	\$21,154,695

19 **SECTION 2. TRANSFER.** There is transferred to the general fund in the state
20 treasury, out of motor vehicle fuel tax revenue, collected pursuant to section 57-43.1-02, the
21 sum of \$1,396,200 for the purpose of reimbursing the general fund for expenses incurred in the
22 collection of the motor vehicle fuels and special fuels taxes and the administration of these
23 taxes.

1 **SECTION 3. EXEMPTION.** The appropriation contained in section 1 of chapter 6 of
2 the 2001 Session Laws is not subject to the provisions of section 54-44.1-11 for an amount of
3 up to \$110,000, and this amount may be spent for information technology projects for the
4 biennium beginning July 1, 2003, and ending June 30, 2005.

5 **SECTION 4. LEGISLATIVE COUNCIL STUDY - ELIMINATION OF ESTATE TAX.**
6 The legislative council shall consider studying, during the 2003-04 interim, with assistance from
7 the tax commissioner, the effect on cities and counties of repeal of the estate tax. The
8 legislative council shall report its findings and recommendations, together with any legislation
9 required to implement the recommendations, to the fifty-ninth legislative assembly.