

**HOUSE BILL NO. 1006**

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 a transfer; and to amend and reenact section 57-01-04 of the North Dakota  
4 Century Code, relating to the tax commissioner's salary.

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

6 **SECTION 1. BASE LEVEL FUNDING INFORMATION.** The amounts identified in this  
7 section represent the base level funding component appropriated to the state tax commissioner  
8 in section 3 of this Act as follows:

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

16 **SECTION 2. FUNDING ADJUSTMENTS OR ENHANCEMENTS INFORMATION.** The  
17 amounts identified in this section represent the funding adjustments or enhancements to the  
18 base funding level for the state tax commissioner which are included in the appropriation in  
19 section 3 of this Act as follows:

20	Salaries and wages	\$621,818
21	Operating expenses	224,702
22	Homestead tax credit	<u>3,000,000</u>
23	Total all funds - Adjustments/enhancements	\$3,846,520

1	Less estimated income - Adjustments/enhancements	<u>4,956</u>
2	Total general fund - Adjustments/enhancements	\$3,841,564

3           **SECTION 3. APPROPRIATION.** The funds provided in this section, or so much of the  
4 funds as may be necessary, are appropriated out of any moneys in the general fund in the state  
5 treasury, not otherwise appropriated, and from special funds derived from federal funds and  
6 other income, to the state tax commissioner for the purpose of defraying the expenses of the  
7 state tax commissioner and paying the state reimbursement under the homestead tax credit, for  
8 the biennium beginning July 1, 2005, and ending June 30, 2007, as follows:

9	Salaries and wages	\$13,427,930
10	Operating expenses	4,663,329
11	Capital assets	25,000
12	Homestead tax credit	<u>7,000,000</u>
13	Total all funds	\$25,116,259
14	Less estimated income	<u>120,000</u>
15	Total general fund appropriation	\$24,996,259

16           **SECTION 4. TRANSFER.** There is transferred to the general fund in the state  
17 treasury, out of motor vehicle fuel tax revenue, collected pursuant to section 57-43.1-02, the  
18 sum of \$1,400,000 for the purpose of reimbursing the general fund for expenses incurred in the  
19 collection of the motor vehicle fuels and special fuels taxes and the administration of these  
20 taxes.

21           **SECTION 5. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is  
22 amended and reenacted as follows:

23           **57-01-04. Salary.** The annual salary of the state tax commissioner is ~~sixty-eight~~  
24 ~~thousand two hundred seventy-seven dollars through December 31, 2001, seventy-two~~  
25 ~~seventy-six thousand three~~ seven hundred seventy-four dollars through June 30, ~~2002~~ 2006,  
26 and ~~seventy-three~~ may not exceed seventy-nine thousand eight hundred ~~twenty-one~~ forty-five  
27 dollars thereafter.