

**FIRST ENGROSSMENT  
with House Amendments**

Sixtieth  
Legislative Assembly  
of North Dakota

**ENGROSSED SENATE BILL NO. 2183**

Introduced by

Senators Klein, Dever, Erbele, Flakoll

Representatives Damschen, Haas

1 A BILL for an Act to create and enact chapter 18-05.1 of the North Dakota Century Code,  
2 relating to establishing a firefighters death benefit fund; to amend and reenact subsection 1 of  
3 section 26.1-03-17 of the North Dakota Century Code, relating to establishing a firefighters  
4 death benefit fund; and to provide a continuing appropriation.

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

6 **SECTION 1.** Chapter 18-05.1 of the North Dakota Century Code is created and  
7 enacted as follows:

8 **18-05.1-01. Firefighters death benefit fund.** The firefighters death benefit fund is a  
9 special fund in the state treasury. The revenue provided in section 26.1-03-17 must be  
10 deposited in the fund for disbursement as provided in this chapter, subject to legislative  
11 appropriation. The insurance commissioner shall administer the fund.

12 **18-05.1-02. Payments from firefighters death benefit fund.** The governing body of  
13 a municipality having a paid fire department or the governing body of a city or rural fire  
14 protection district having no paid fire department may request that the insurance commissioner  
15 pay ten thousand dollars from the firefighters death benefit fund to the estate of a firefighter  
16 who dies from an injury sustained while responding to, during, or within forty-eight hours after a  
17 fire emergency or training activity. The insurance commissioner shall pay ten thousand dollars  
18 to the deceased firefighter's estate upon receipt of the request for payment and upon receipt of  
19 evidence that the death occurred from an injury sustained while responding to, during, or within  
20 forty-eight hours after a fire emergency.

21 **18-05.1-03. Definition.** For purposes of this chapter, firefighter means an individual  
22 who is a member of a paid or volunteer fire department that is a part of or is administered by  
23 this state, any political subdivision of this state, or a rural fire protection district.

1           **SECTION 2. AMENDMENT.** Subsection 1 of section 26.1-03-17 of the North Dakota  
2 Century Code is amended and reenacted as follows:

3           1. Before issuing the annual certificate required by law, the commissioner shall  
4 collect from every stock and mutual insurance company, nonprofit health service  
5 corporation, health maintenance organization, and prepaid legal service  
6 organization, except fraternal benefit and benevolent societies, doing business in  
7 this state, a tax on the gross amount of premiums, assessments, membership  
8 fees, subscriber fees, policy fees, service fees collected by any third-party  
9 administrator providing administrative services to a group that is self-insured for  
10 health care benefits, and finance and service charges received in this state during  
11 the preceding calendar year, at the rate of two percent with respect to life  
12 insurance, one and three-fourths percent with respect to accident and health  
13 insurance, and one and three-fourths percent with respect to all other lines of  
14 insurance. This tax does not apply to considerations for annuities. The total tax is  
15 payable on or before March first following the year for which the tax is assessable.  
16 Collections from this tax, except for collections deposited in the firefighters death  
17 benefit fund, must be deposited in the insurance tax distribution fund under section  
18 18-04-04.1 but not in an amount exceeding one-half of the biennial amount  
19 appropriated for distribution under section 18-04-05 in any fiscal year. Collections  
20 from this tax in an amount of up to fifty thousand dollars per biennium, as may be  
21 necessary, are appropriated on a continuing basis for deposit in the firefighters  
22 death benefit fund for distribution under chapter 18-05.1. Collections from this tax  
23 exceeding the sum of the amount deposited in the insurance tax distribution fund  
24 and the amount deposited in the firefighters death benefit fund each fiscal year  
25 must be deposited in the general fund in the state treasury. If the due date falls on  
26 a Saturday or legal holiday, the tax is payable on the next succeeding business  
27 day.