

Sixty-first
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2257

Introduced by

Senators Horne, Bakke

Representatives N. Johnson, Potter, Wieland

1 A BILL for an Act to create and enact a new subsection to section 57-15-10 and a new section
2 to chapter 57-15 of the North Dakota Century Code, relating to authorization for voter approval
3 of a city property tax levy for programs and activities for support of child care providers; and to
4 provide an effective date.

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

6 **SECTION 1.** A new subsection to section 57-15-10 of the North Dakota Century Code
7 is created and enacted as follows:

8 Taxes levied for programs and activities for support of child care providers in
9 accordance with section 2 of this Act may be levied in an amount not exceeding
10 two mills.

11 **SECTION 2.** A new section to chapter 57-15 of the North Dakota Century Code is
12 created and enacted as follows:

13 **Authorization of tax levies for programs and activities for support of child care**
14 **providers - Election to authorize or remove the levy.**

- 15 1. The governing body of a city is authorized to levy a tax, in addition to all levies
16 authorized by law, to establish or maintain programs and activities for support of
17 child care providers in the city. The tax may not exceed the limitation in section 1
18 of this Act. The proceeds of the tax must be kept in a separate fund and used
19 exclusively for the purposes provided in this section.
- 20 2. The levy authorized by this section may be used to defray any city expenses of
21 providing programs and activities for support of child care providers, including
22 allocation to child care providers for startup and operating expenses directly
23 related to providing child care. To receive any funds or services under this section,
24 a child care provider must comply with requirements established by the governing

body of the city. A child care provider and its program which receives funds under this section must be reviewed and approved at least once each year by the governing body of the city to be eligible to receive funds or services under this section.

3. The levy authorized by this section may be imposed or removed only by a vote of a majority of the qualified electors of the city voting on the question. The governing body of a city shall put the issue before the qualified electors of the city either on its own motion or upon submission of a petition for that purpose, signed by qualified electors of the city equal in number to at least ten percent of the total vote cast in the city for the office of governor at the most recent general election. The petition must be presented to the governing body at least sixty days before a regular city election.

SECTION 3. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2008.