

**Sixty-second Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 4, 2011**

HOUSE BILL NO. 1100  
(Political Subdivisions Committee)  
(At the request of the Office of Management and Budget)

AN ACT to amend and reenact section 57-22-11 of the North Dakota Century Code, relating to certification of uncollectible taxes to the director of the office of management and budget.

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

**SECTION 1. AMENDMENT.** Section 57-22-11 of the North Dakota Century Code is amended and reenacted as follows:

**57-22-11. Cancellation of uncollectible taxes.**

At its regular meeting in January of each year, the board of county commissioners shall examine the sheriff's report on personal property taxes and compare the same with the tax lists of the auditor and treasurer, and, upon such report, may cancel such taxes as the board is satisfied cannot be collected. The items of tax so canceled must be noted on the tax lists of the treasurer and auditor, ~~and the~~ The auditor forthwith shall make a report to the sheriff of the tax items canceled ~~and also shall certify to the director of the state office of management and budget the amount of state taxes canceled,~~ and the same must be credited to the county.

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Chief Clerk of the House

\_\_\_\_\_  
Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-second Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1100.

House Vote:      Yeas 93              Nays 0              Absent 1

Senate Vote:    Yeas 44              Nays 0              Absent 3

\_\_\_\_\_  
Chief Clerk of the House

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2011.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2011.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2011,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State