

13.8125.01000

Sixty-third
Legislative Assembly
of North Dakota

SENATE BILL NO. 2093

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact section 57-01-15 of the North Dakota Century Code,
2 relating to the use of tax information by the tax commissioner to enforce the tax laws in title 57.

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

4 **SECTION 1. AMENDMENT.** Section 57-01-15 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-01-15. Use of tax information to administer tax laws.**

7 For the purpose of properly administering the tax laws of this state, information filed by or
8 on behalf of a person with the tax commissioner ~~pursuant to a tax law of this state~~under this
9 title, including information obtained for the purpose of the valuation and assessment of centrally
10 assessed property, and any other information relating to that person which was either obtained
11 by the tax commissioner pursuant to that tax law or furnished to the tax commissioner pursuant
12 to section 6103 of the United States Internal Revenue Code of 1954, as amended [26 U.S.C.
13 6103] may be used by the tax commissioner to determine or enforce the tax liability, if any, of
14 that person under any other tax law of this state that is administered by the tax commissioner
15 under this title. This section does not apply to statements of full consideration filed with the state
16 board of equalization under section 11-18-02.2.