

**Sixty-third Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 8, 2013**

SENATE BILL NO. 2093
(Finance and Taxation Committee)
(At the request of the Tax Commissioner)

AN ACT to amend and reenact section 57-01-15 of the North Dakota Century Code, relating to the use of tax information by the tax commissioner to enforce the tax laws in title 57.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

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

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

President of the Senate

Speaker of the House

Secretary of the Senate

Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-third Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2093.

Senate Vote: Yeas 46 Nays 0 Absent 1

House Vote: Yeas 91 Nays 0 Absent 3

Secretary of the Senate

Received by the Governor at _____ M. on _____, 2013.

Approved at _____ M. on _____, 2013.

Governor

Filed in this office this _____ day of _____, 2013,

at _____ o'clock _____ M.

Secretary of State