

HOUSE BILL NO. 1006

Introduced by

Appropriations Committee

(At the request of the Governor)

1 A BILL for an Act to provide an appropriation for defraying the expenses of the office of the tax
2 commissioner and for payment of state reimbursement under the homestead tax credit and
3 disabled veterans credit; to amend and reenact section 57-01-04 of the North Dakota Century
4 Code, relating to the tax commissioner's salary; and to provide for a transfer.

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

6 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds
7 as may be necessary, are appropriated out of any moneys in the general fund in the state
8 treasury, not otherwise appropriated, and from special funds derived from federal funds and
9 other income, to the tax commissioner for the purpose of defraying the expenses of the tax
10 commissioner and paying the state reimbursement under the homestead tax credit and disabled
11 veterans credit, for the biennium beginning July 1, 2013, and ending June 30, 2015, as follows:

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
14 Salaries and wages	\$18,797,710	\$2,354,105	\$21,151,815
15 Operating expenses	6,398,031	2,286,283	8,684,314
16 Capital assets	16,000	50,000	66,000
17 Homestead tax credit	8,792,788	21,892,212	30,685,000
18 Disabled veterans credit	<u>4,243,920</u>	<u>2,934,080</u>	<u>7,178,000</u>
19 Total all funds	\$38,248,449	\$29,516,680	\$67,765,129
20 Less estimated income	<u>10,000</u>	<u>115,000</u>	<u>125,000</u>
21 Total general fund	\$38,238,449	\$29,401,680	\$67,640,129
22 Full-time equivalent positions	134.00	0.00	134.00

23 **SECTION 2. ONE-TIME FUNDING - EFFECT ON BASE BUDGET - REPORT TO**
24 **SIXTY-FOURTH LEGISLATIVE ASSEMBLY.** The following amounts reflect the one-time

1 funding items approved by the sixty-second legislative assembly for the 2011-13 biennium and
2 the 2013-15 one-time funding items included in the appropriation in section 1 of this Act:

3	<u>One-Time Funding Description</u>	<u>2011-13</u>	<u>2013-15</u>
4	Oil impact adjustments	\$0	\$112,364
5	TAP project	0	1,000,000
6	GenTax upgrade	<u>1,000,000</u>	<u>0</u>
7	Total general fund	\$1,000,000	\$1,112,364

8 The 2013-15 one-time funding amounts are not a part of the entity's base budget for the
9 2015-17 biennium. The tax commissioner shall report to the appropriations committees of the
10 sixty-fourth legislative assembly on the use of this one-time funding for the biennium beginning
11 July 1, 2013, and ending June 30, 2015.

12 **SECTION 3. TRANSFER.** There is transferred to the general fund in the state treasury, out
13 of motor vehicle fuel tax revenue collected pursuant to section 57-43.1-02, the sum of
14 \$1,777,360 for the purpose of reimbursing the general fund for expenses incurred in the
15 collection of the motor vehicle fuels and special fuels taxes and the administration of these
16 taxes.

17 **SECTION 4. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is
18 amended and reenacted as follows:

19 **57-01-04. Salary.**

20 The annual salary of the state tax commissioner is ~~ninety-eight~~one hundred five thousand
21 ~~sixty-eight~~fifty-one dollars through June 30, ~~2012~~2014, and one hundred ~~one~~nine thousand
22 ~~ten~~two hundred ~~thirty~~five-three dollars thereafter.