Sixty-fourth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2055

Introduced by

Legislative Management

(Taxation Committee and Advisory Commission on Intergovernmental Relations)

A BILL for an Act to amend and reenact sections 57-33.2-06 and 57-33.2-20 of the North Dakota Century Code, relating to reports by electric transmission, distribution, and generation companies for tax purposes; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 57-33.2-06 of the North Dakota Century Code is amended and reenacted as follows:

57-33.2-06. Transmission and distribution line and electric generation property location reports to county auditors.

By April fifteenth of each year, each ~~transmission or distribution~~ company subject to taxation under this chapter shall file, with the county auditor of each county in which any of its electric generation, transmission, or distribution line property is located~~,~~ the following information:

1. Each transmission or distribution company shall file a report showing the length and nominal operating voltage of its transmission and distribution line within the county and within each taxing district within the county. Reports under this ~~section~~subsection must be based upon nominal operating voltage, ownership, and location of transmission and distribution lines as of January first of each year. Reports under this ~~section~~subsection must be prepared to distinguish transmission lines from distribution lines.
2. Each electric generation company shall file a report showing the location and rated capacity of each wind generator or grid-connected generator within the county and each taxing district in the county. Reports under this subsection must be based upon the rated capacity, ownership, and location as of January first of each year.

By February first of each year, the county auditor shall provide each transmission or distribution company having a transmission or distribution line in the county with an accurate map of the county showing the boundaries of each taxing district in the county.

SECTION 2. AMENDMENT. Section 57-33.2-20 of the North Dakota Century Code is amended and reenacted as follows:

57-33.2-20. Penalty.

If any company refuses or neglects to make the reports required by this chapter, or refuses or neglects to furnish any information requested, the commissioner shall use the best facts and estimates available to determine the tax due. The tax must be imposed upon the basis of that information. If any company fails to make the report required under this chapter on or before the first day of ~~May~~June of any year, the state board of equalization shall add a penalty of ten percent of the tax due for failure to make the required report which must be collected as a part of the tax, but the commissioner, upon application, may grant extensions of time within which the returns must be filed. For good cause shown, the commissioner may waive all or any part of the penalty that attached under this section.

SECTION 3. EFFECTIVE DATE. This Act is effective for reports due after December 31, 2015.