

**Sixty-fourth Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 6, 2015**

SENATE BILL NO. 2069  
(Finance and Taxation Committee)  
(At the request of the Tax Commissioner)

AN ACT to amend and reenact subsection 2 of section 57-38-59.4 of the North Dakota Century Code, relating to the tax base and rate of withholding for recipients of oil and gas royalty payments; and to provide an effective date.

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

**SECTION 1. AMENDMENT.** Subsection 2 of section 57-38-59.4 of the North Dakota Century Code is amended and reenacted as follows:

2. Except as provided in subsection 3, each remitter shall deduct and withhold from the ~~net~~gross amount of the royalty payment made to each nonresident individual or business entity that does not have its commercial domicile in this state at the highest marginal rate ~~provided in sections 57-38-30 and section 57-38-30.3~~ minus three-fourths of one percent. Sections 57-38-59 and 57-38-60 apply to the filing of the returns and payment of the tax under this subsection.

**SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after December 31, 2015.

\_\_\_\_\_  
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-fourth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2069.

Senate Vote:    Yeas 47            Nays 0            Absent 0

House Vote:    Yeas 91            Nays 0            Absent 3

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

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2015.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2015.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2015,

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

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