

Introduced by

Legislative Management

(Energy Development and Transmission Committee)

1 A BILL for an Act to amend and reenact section 57-60-14 of the North Dakota Century Code,  
2 relating to the allocation of coal conversion tax revenue collections; and to provide an effective  
3 date.

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

5 **SECTION 1. AMENDMENT.** Section 57-60-14 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **57-60-14. (~~Effective through July 31, 2018~~) Allocation of revenue - Continuing**  
8 **appropriation.**

- 9 1. The state treasurer shall no less than quarterly allocate all moneys received from all  
10 coal conversion facilities in each county pursuant to the provisions of this chapter,  
11 fifteen percent to the county and eighty-five percent to the state general fund, except  
12 moneys received from the tax imposed by subsection 3 of section 57-60-02 and  
13 through December 31, 2009, the first \$41,666.67 each month from the tax imposed by  
14 subsections 1 and 4 of section 57-60-02, which must be deposited in the state general  
15 fund. From July 1, 2007, through June 30, 2009, three and one-half percent of all  
16 funds allocated to the state general fund pursuant to this chapter must be allocated to  
17 the lignite research fund and after June 30, 2009, five percent of all funds allocated to  
18 the state general fund pursuant to this chapter must be allocated to the lignite  
19 research fund, for the purposes defined in section 57-61-01.5.
- 20 2. Notwithstanding any other provision of law, the allocation under this section to each  
21 county may not be less in each calendar year than the amount certified to the state  
22 treasurer for each county under this section in the immediately preceding calendar  
23 year, except that through December 31, 2009, the portion of the revenue allocation to  
24 each county which is attributable to a coal gasification coal conversion facility must

1 exclude consideration of calendar year 2001, and be based on calendar year 2000 or  
2 the appropriate year after 2001, whichever is greater. For a county that has received  
3 less in a calendar year than the amount certified to the state treasurer for that county  
4 in the immediately preceding calendar year, not later than January tenth of the  
5 following year, the county auditor shall calculate the amount that is due under this  
6 subsection and submit a statement of the amount to the state treasurer. The state  
7 treasurer shall verify the stated amount and make the required payment under this  
8 subsection to the county, from collections received under section 57-60-02, not later  
9 than March first of the following year. The funds needed to make the distribution to  
10 counties under this subsection are appropriated on a continuing basis for making  
11 these payments. Money received by a county under this subsection must be  
12 distributed pursuant to section 57-60-15.

- 13 3. Notwithstanding any other provision of law, for a county in which is located a coal  
14 conversion facility that was not a coal conversion facility under this chapter before  
15 January 1, 2002, that county must receive for calendar year 2002 at least as much  
16 under this section as was received by that county and taxing districts in that county in  
17 property taxes for that facility for taxable year 2001. For years after 2002, subsection 2  
18 applies to allocations to that county under this section, except that for a county  
19 described in this subsection, amounts received for any calendar year must be  
20 allocated by the county in the same manner property taxes for the facility were  
21 allocated for taxable year 2001.

22 **~~(Effective after July 31, 2018) Allocation of revenue – Continuing appropriation.~~**

- 23 1. ~~The state treasurer shall no less than quarterly allocate all moneys received from all~~  
24 ~~coal conversion facilities in each county pursuant to the provisions of this chapter,~~  
25 ~~fifteen percent to the county and eighty-five percent to the state general fund, except~~  
26 ~~moneys received from the tax imposed by subsection 3 of section 57-60-02 and~~  
27 ~~through December 31, 2009, the first \$41,666.67 each month from the tax imposed by~~  
28 ~~subsections 1 and 4 of section 57-60-02, which must be deposited in the state general~~  
29 ~~fund.~~  
30 2. ~~Notwithstanding any other provision of law, the allocation under this section to each~~  
31 ~~county may not be less in each calendar year than the amount certified to the state~~

1 treasurer for each county under this section in the immediately preceding calendar-  
2 year, except that through December 31, 2009, the portion of the revenue allocation to  
3 each county which is attributable to a coal gasification coal conversion facility must  
4 exclude consideration of calendar year 2001, and be based on calendar year 2000 or  
5 the appropriate year after 2001, whichever is greater. For a county that has received  
6 less in a calendar year than the amount certified to the state treasurer for that county  
7 in the immediately preceding calendar year, not later than January tenth of the  
8 following year, the county auditor shall calculate the amount that is due under this  
9 subsection and submit a statement of the amount to the state treasurer. The state  
10 treasurer shall verify the stated amount and make the required payment under this  
11 subsection to the county, from collections received under section 57-60-02, not later  
12 than March first of the following year. The funds needed to make the distribution to  
13 counties under this subsection are appropriated on a continuing basis for making  
14 these payments. Money received by a county under this subsection must be  
15 distributed pursuant to section 57-60-15.

- 16 3. Notwithstanding any other provision of law, for a county in which is located a coal  
17 conversion facility that was not a coal conversion facility under this chapter before  
18 January 1, 2002, that county must receive for calendar year 2002 at least as much  
19 under this section as was received by that county and taxing districts in that county in  
20 property taxes for that facility for taxable year 2001. For years after 2002, subsection 2  
21 applies to allocations to that county under this section, except that for a county  
22 described in this subsection, amounts received for any calendar year must be  
23 allocated by the county in the same manner property taxes for the facility were  
24 allocated for taxable year 2001.