

**FIRST ENGROSSMENT
with Senate Amendments
ENGROSSED HOUSE BILL NO. 1354**

Introduced by

Representatives Dockter, Headland, Nathe, Owens

Senator Schaible

1 A BILL for an Act to create and enact a new subsection to section 57-01-02 of the North Dakota
2 Century Code, relating to the ability of the tax commissioner to make disclosures regarding
3 taxpayers receiving tax deductions or credits; and to provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-01-02 of the North Dakota Century Code is
6 created and enacted as follows:

7 Upon receipt of a written request from the chairman of the legislative management or
8 the chairman of a standing committee of the legislative assembly, the tax
9 commissioner shall disclose the amount of any tax deduction or credit that was
10 claimed or earned by a taxpayer. This subsection does not authorize disclosure of the
11 taxpayer's name or any other information prohibited from disclosure under title 57. The
12 tax commissioner shall provide notice to taxpayers of possible disclosure under this
13 subsection, in a manner as prescribed by the tax commissioner.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for tax incentives awarded after
15 July 31, 2017.