

Sixty-sixth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2006

Introduced by

Appropriations Committee

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 salary of the state tax commissioner; ~~and~~ to provide for a transfer; and to
5 declare an emergency.

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

7 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds
8 as may be necessary, are appropriated out of any moneys in the general fund in the state
9 treasury, not otherwise appropriated, and from special funds derived from federal funds and
10 other income, to the tax commissioner for the purpose of defraying the expenses of the tax
11 commissioner and paying the state reimbursement under the homestead tax credit and disabled
12 veterans' tax credit for the biennium beginning July 1, 2019, and ending June 30, 2021, as
13 follows:

	Base Level	Adjustments or Enhancements	Appropriation
16 Salaries and wages	\$21,724,004	\$1,214,180	\$22,938,184
17 Operating expenses	6,749,295	363,165	7,112,460
18 Capital assets	6,000	0	6,000
19 Homestead tax credit	14,800,000	1,000,000	15,800,000
20 Disabled veterans' tax credit	8,110,200	300,000	8,410,200
21 Total all funds	\$51,389,499	\$2,877,345	\$54,266,844
22 Less estimated income	125,000	0	125,000
23 Total general fund	\$51,264,499	\$2,877,345	\$54,141,844
24 <u>Salaries and wages</u>	<u>\$21,724,004</u>	<u>\$1,143,952</u>	<u>\$22,867,956</u>

1	<u>Operating expenses</u>	<u>6,749,295</u>	<u>363,165</u>	<u>7,112,460</u>
2	<u>Capital assets</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
3	<u>Homestead tax credit</u>	<u>14,800,000</u>	<u>1,000,000</u>	<u>15,800,000</u>
4	<u>Disabled veterans' tax credit</u>	<u>8,110,200</u>	<u>300,000</u>	<u>8,410,200</u>
5	<u>Total all funds</u>	<u>\$51,389,499</u>	<u>\$2,807,117</u>	<u>\$54,196,616</u>
6	<u>Less estimated income</u>	<u>125,000</u>	<u>0</u>	<u>125,000</u>
7	<u>Total general fund</u>	<u>\$51,264,499</u>	<u>\$2,807,117</u>	<u>\$54,071,616</u>
8	Full-time equivalent positions	133.00	(10.00)	123.00

9 **SECTION 2. APPROPRIATION - 2017-19 BIENNIUM.** There is appropriated out of any
10 moneys in the general fund in the state treasury, not otherwise appropriated, the sum of
11 \$590,000, or so much of the sum as may be necessary, to the tax commissioner for the
12 homestead tax credit program and the disabled veterans' tax credit program, for the period
13 beginning with the effective date of this Act, and ending June 30, 2019.

14 **SECTION 3. LINE ITEM TRANSFERS.** The state tax commissioner may transfer funds
15 between the homestead tax credit and disabled veterans' tax credit line items in section 1 of this
16 Act if one line item does not have sufficient funds available for state reimbursement of eligible
17 tax credits. The state tax commissioner shall notify the office of management and budget and
18 the legislative council of any transfers made pursuant to this section.

19 **SECTION 4. MOTOR VEHICLE FUEL TAX REVENUE TRANSFER.** There is transferred to
20 the general fund in the state treasury out of motor vehicle fuel tax revenue collected pursuant to
21 section 57-43.1-02, the sum of \$1,991,024 for the purpose of reimbursing the general fund for
22 expenses incurred in the collection of the motor vehicle fuels and special fuels taxes and the
23 administration of these taxes for the biennium beginning July 1, 2019, and ending June 30,
24 2021.

25 **SECTION 5. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is
26 amended and reenacted as follows:

27 **57-01-04. Salary.**

28 The annual salary of the state tax commissioner is ~~one hundred eleven thousand four~~
29 ~~hundred forty-eight dollars through June 30, 2016, and one hundred fourteen thousand seven~~
30 ~~hundred ninety-one dollars thereafter~~ one hundred seventeen thousand eighty-seven dollars

1 through June 30, 2020, and ~~one hundred twenty thousand six hundred~~ one hundred twenty
2 thousand fourteen dollars thereafter.

3 **SECTION 6. EMERGENCY.** Section 2 of this Act is declared to be an emergency measure.