

Written Testimony for the  
**House Political Subdivisions Committee**

March 4, 2021

Erica Johnsrud, McKenzie County Auditor/Treasurer



**RE: SUPPORT for SB2260**

Good morning, Chairman Dockter, and members of the House Political Subdivisions Committee. My name is Erica Johnsrud and I am the Auditor/Treasurer for McKenzie County. I stand in support of SB2260.

This bill was introduced at the request of counties and seeks to cleanup language in ND Century Code that is no longer in line with modern accounting practices. Line 16 of the drafted bill references the portion of NDCC describing the Highway Tax Distribution Fund. As stated in section 11 of article X of the Constitution of North Dakota, these funds must be appropriated and “shall be appropriated and used solely for construction, reconstruction, repair and maintenance of public highways.”

Revenue for this fund, which is distributed by the ND State Treasurer, includes gasoline and other motor fuel excise and license taxes and motor vehicle registration and license taxes. The table below outlines information from the two years for allocations McKenzie County has received, as well as other information about our road projects and budgets.

Year	Funds Received	Miles Paved	Road Construction Budget	Road Maintenance Budget
2019	\$1.48M	21	\$86,165,000	\$4,065,000
2020	\$1.33M	28	\$75,935,000	\$5,730,000

In 2020 the cost to reconstruct and pave one mile in McKenzie County was approximately \$1.85M and the cost to gravel one mile is approximately \$560,000. As you can see the funds we have received have been spend for the costs as required – and do not even cover the cost to pave one mile of public roadways.

This legislation also corrects the names of county road levies in current code to match those in the Levy Limitations Publication of the State Tax Commissioner which assist in providing more clear direction to counties regarding our road levies that are to be closed out when the levies expire in 2024.

Thank you for your time today and I urge a DO PASS recommendation on SB2260.