

HOUSE BILL NO. 1452

Introduced by

Representatives Motschenbacher, Bosch, Headland, Heinert, Kasper, Lefor, Monson, J. Olson, Toman

Senators Dwyer, Larsen, Vedaa

1 A BILL for an Act to create and enact a new chapter to title 57 of the North Dakota Century
2 Code, relating to imposition of the foreign influence tax ~~and creation of the foreign influence tax~~
3 ~~fund~~; and to provide an effective date.

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

5 **SECTION 1.** A new chapter to title 57 of the North Dakota Century Code is created and
6 enacted as follows:

7 **Foreign influence tax - Imposition - ~~Foreign influence tax fund~~Administration -**
8 **Reports.**

9 ~~1. There is created in the state treasury the foreign influence tax fund. The taxes~~
10 ~~collected under subsection 2 must be deposited in the fund. Pursuant to legislative~~
11 ~~appropriation, fifty percent of the moneys in the fund is available for programs to~~
12 ~~support veterans, and fifty percent of the moneys in the fund is available to support~~
13 ~~school lunch programs.~~

14 **2.1. A tax at the rate of ninety percent is imposed upon all monetary**
15 **contributions from a ~~nonresident person~~foreign influencer to support or oppose an**
16 **initiated measure in this state. The tax commissioner shall transfer all revenue collected**
17 **under this section to the state treasurer for deposit in the general fund.**

18 **3.2. The tax commissioner shall prescribe, design, and make available all forms necessary**
19 **to effectuate this section**On or before January tenth of each year, the secretary of
20 **state shall provide to the tax commissioner a list of foreign influencers that have made**
21 **a monetary contribution during the preceding calendar year.**

1 3. The provisions of chapter 57-39.2 pertaining to the administration of audits, refunds,
2 and credits, not in conflict with the provisions of this section, govern the administration
3 of the tax imposed in this section.

4 4. By January thirty-first, a foreign influencer that made a monetary contribution in the
5 preceding year shall file with the tax commissioner a report containing each monetary
6 contribution made during the preceding calendar year. The report must be filed on a
7 form and in the manner prescribed by the tax commissioner.

8 5. As used in this section:

9 a. "Foreign influencer" means a nonresident person that supports or opposes
10 initiated measures in this state.

11 b. "Monetary contribution" includes a contribution toward advertising, advocacy,
12 legal services, or any other support or opposition that can be quantified in a dollar
13 valuation.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
15 June 30, 2023.