

Sixty-eighth
Legislative Assembly
of North Dakota

ENGROSSED 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 to provide an effective date.

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

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

6 **Foreign influence tax - Imposition - Administration - Reports.**

- 7 1. A tax at the rate of ninety percent is imposed upon all monetary contributions from a
8 foreign influencer to support or oppose an initiated measure in this state. The tax
9 commissioner shall transfer all revenue collected under this section to the state
10 treasurer for deposit in the general fund.
- 11 2. On or before January tenth of each year, the secretary of state shall provide to the tax
12 commissioner a list of foreign influencers that have made a monetary contribution
13 during the preceding calendar year.
- 14 3. The provisions of chapter 57-39.2 pertaining to the administration of audits, refunds,
15 and credits, not in conflict with the provisions of this section, govern the administration
16 of the tax imposed in this section.
- 17 4. By January thirty-first, a foreign influencer that made a monetary contribution in the
18 preceding year shall file with the tax commissioner a report containing each monetary
19 contribution made during the preceding calendar year. The report must be filed on a
20 form and in the manner prescribed by the tax commissioner.
- 21 5. As used in this section:
- 22 a. "Foreign influencer" means a nonresident person that supports or opposes
23 initiated measures in this state.

- 1 b. "Monetary contribution" includes a contribution toward advertising, advocacy,
2 legal services, or any other support or opposition that can be quantified in a dollar
3 valuation.

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