

Sixty-ninth  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2038  
with House Amendments**

**SENATE BILL NO. 2038**

Introduced by

Legislative Management

(Taxation Committee)

1 A BILL for an Act to amend and reenact subsection 17 of 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 incentives; and to provide for retroactive application.

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

5 **SECTION 1. AMENDMENT.** Subsection 17 of section 57-01-02 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 17. 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~~incentive that  
10 was claimed or earned by a taxpayer. For purposes of this subsection, a "tax  
11 incentive" includes a tax deduction, credit, or exemption. This subsection does not  
12 authorize disclosure of the taxpayer's name or any other information prohibited from  
13 disclosure under title 57. The tax commissioner shall provide notice to taxpayers of  
14 possible disclosure under this subsection, in a manner as prescribed by the tax  
15 commissioner.

16 **SECTION 2. RETROACTIVE APPLICATION.** This Act applies retroactively to tax incentives  
17 claimed or granted after December 31, 2024.