

HOUSE BILL NO. 1006

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,
3 disabled veterans' tax credit, and primary residence credit; to provide an exemption; and to
4 provide for a transfer.

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

6 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds
7 as may be necessary, are appropriated out of any moneys in the general fund in the state
8 treasury, not otherwise appropriated, and from other funds derived from federal funds, to the tax
9 commissioner for the purpose of defraying the expenses of the tax commissioner and paying
10 the state reimbursement under the homestead tax credit, disabled veterans' tax credit, and
11 primary residence credit, for the biennium beginning July 1, 2025, and ending June 30, 2027, as
12 follows:

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
15 Salaries and wages	\$24,036,152	\$0	\$24,036,152
16 Operating expenses	8,613,370	0	8,613,370
17 Capital assets	6,000	0	6,000
18 Homestead tax credit	72,400,000	0	72,400,000
19 Disabled veterans' tax credit	18,745,000	0	18,745,000
20 Primary residence credit	<u>103,225,000</u>	<u>0</u>	<u>103,225,000</u>
21 Total all funds	\$227,025,522	\$0	\$227,025,522
22 Less other funds	<u>125,000</u>	<u>0</u>	<u>125,000</u>
23 Total general fund	\$226,900,522	\$0	\$226,900,522
24 Full-time equivalent positions	117.00	0.00	117.00

1 **SECTION 2. EXEMPTION - LINE ITEM TRANSFERS.** Notwithstanding section 54-16-04,
2 the state tax commissioner may transfer funds between the homestead tax credit and disabled
3 veterans' tax credit line items in section 1 of this Act if one line item does not have sufficient
4 funds available for state reimbursement of eligible tax credits. The state tax commissioner shall
5 notify the office of management and budget and the legislative council of any transfers made
6 pursuant to this section.

7 **SECTION 3. MOTOR VEHICLE FUEL TAX REVENUE TRANSFER.** There is transferred to
8 the general fund in the state treasury out of motor vehicle tax revenue collected pursuant to
9 section 57-43.1-02, the sum of \$1,761,168, for the purpose of reimbursing the general fund for
10 expenses incurred in the collection of the motor vehicle fuels and special fuels taxes and the
11 administration of these taxes, for the biennium beginning July 1, 2025, and ending June 30,
12 2027.