

STATEMENT OF PURPOSE OF AMENDMENT:

Senate Bill No. 2006 - Funding Summary

	Executive Budget	Final Legislative Action	Comparison To Executive Budget
State Tax Commissioner			
Salaries and wages	\$18,711,656	\$18,797,710	\$86,054
Operating expenses	7,339,151	7,398,031	58,880
Capital assets	16,000	16,000	
Homestead tax credit	8,792,788	8,792,788	
Disabled veteran credit	4,243,920	4,243,920	
	<hr/>	<hr/>	<hr/>
Total all funds	\$39,103,515	\$39,248,449	\$144,934
Less estimated income	10,000	10,000	0
General fund	<hr/> \$39,093,515	<hr/> \$39,238,449	<hr/> \$144,934
FTE	133.00	134.00	1.00
Bill Total			
Total all funds	\$39,103,515	\$39,248,449	\$144,934
Less estimated income	10,000	10,000	0
General fund	<hr/> \$39,093,515	<hr/> \$39,238,449	<hr/> \$144,934
FTE	133.00	134.00	1.00

Senate Bill No. 2006 - State Tax Commissioner - Senate Action

This amendment allows the Tax Commissioner to continue up to \$50,000 from the commissioner's 2009-11 general fund appropriation which the commissioner may provide as a grant to North Dakota State University for the purpose of converting the software of the core model used for preparation of agricultural land values as required under Section 57-02-27.2 during the 2011-13 biennium. This provision will result in a \$50,000 reduction to estimated 2009-11 biennium general fund turnback.

Senate Bill No. 2006 - State Tax Commissioner - House Action

	Executive Budget	Senate Version	House Changes	House Version
Salaries and wages	\$18,711,656	\$18,711,656	\$86,054	\$18,797,710
Operating expenses	7,339,151	7,339,151	58,880	7,398,031
Capital assets	16,000	16,000		16,000
Homestead tax credit	8,792,788	8,792,788		8,792,788
Disabled veteran credit	4,243,920	4,243,920		4,243,920
	<hr/>	<hr/>	<hr/>	<hr/>
Total all funds	\$39,103,515	\$39,103,515	\$144,934	\$39,248,449
Less estimated income	10,000	10,000	0	10,000
General fund	<hr/> \$39,093,515	<hr/> \$39,093,515	<hr/> \$144,934	<hr/> \$39,238,449
FTE	133.00	133.00	1.00	134.00

Department 127 - State Tax Commissioner - Detail of House Changes

	Adds Funding to Reclassify FTE Position¹	Adds Contingent Funding and FTE Position²	Total House Changes
Salaries and wages	(26,829)	112,883	86,054
Operating expenses	29,440	29,440	58,880
Capital assets			
Homestead tax credit			
Disabled veteran credit			
Total all funds	\$2,611	\$142,323	\$144,934
Less estimated income	0	0	0
General fund	\$2,611	\$142,323	\$144,934
FTE	0.00	1.00	1.00

¹ This amendment authorizes the Tax Department to reclassify 1 vacant FTE project manager position to 1 new compliance officer II position and provides operating expenses for the compliance officer II position.

² A contingent appropriation from the general fund is added for the Tax Department to hire 1 additional FTE compliance officer position based on additional tax revenues collected. A section is added providing the criteria for accessing the contingent funding, including receiving approval from the Emergency Commission.

This amendment adds a section to provide for a Legislative Management study of income tax credits.

Senate Bill No. 2006 - State Tax Commissioner - Senate Action

The Senate concurred with the House.