

**State of North Dakota
Final Budget Status Report
Legislative General Fund Revenue Changes to the Executive Budget by Bill No.
As of May 22, 2001**

Bill No.	Revenue Type	Action By	General Fund Change	Explanation Of Change
Forecast Revision	Estimated beginning balance	HS	\$580,098	March 2001 revenue forecast revision
	Sales and use tax	HS	(17,126,000)	March 2001 revenue forecast revision
	Motor vehicle excise tax	HS	8,509,000	March 2001 revenue forecast revision
	Individual income tax	HS	5,893,000	March 2001 revenue forecast revision
	Corporate income tax	HS	1,604,000	March 2001 revenue forecast revision
	Cigarette and tobacco tax	HS	(392,000)	March 2001 revenue forecast revision
	Oil and gas production tax	HS	142,000	March 2001 revenue forecast revision
	Oil extraction tax	HS	(142,000)	March 2001 revenue forecast revision
	Coal conversion tax	HS	663,000	March 2001 revenue forecast revision
	Wholesale liquor tax	HS	254,374	March 2001 revenue forecast revision
	Mineral leasing fees	HS	232,500	March 2001 revenue forecast revision
	Interest income	HS	575,000	March 2001 revenue forecast revision
	Departmental collections	HS	3,222,300	March 2001 revenue forecast revision
Total Changes - Forecast Revision			\$4,015,272	
HB1003	Estimated beginning balance	HS	(197,714)	A general fund deficiency appropriation is provided to the Attorney General for local gaming enforcement grants.
	Gaming tax	HS	(629,000)	The funding source for local gaming enforcement grants is changed from the general fund to the gaming and excise tax allocation fund; three percent of gaming taxes will be deposited in that fund rather than the general fund.

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Total Changes - HB1003			(\$826,714)	
HB1010	Insurance premium tax	HS	(\$104,000)	An appropriation of \$104,000 from the insurance tax distribution fund is provided for payments to the North Dakota Firemen's Association, reducing insurance premium tax allocations to the general fund.
HB1013	Estimated beginning balance	HS	427,838	The Department of Public Instruction anticipates that \$420,838 of the amount appropriated for supplemental payments pursuant to NDCC Section 15-40.1-07.8 will not be distributed based on the statutory formula. The Education Standards and Practices Board anticipates that approximately \$7,000 of the amount appropriated for the teacher certification program will not be spent.
HB1015	Estimated beginning balance	HS	198,000	The 1999-2001 biennium appropriation for state contingencies is \$600,000, of which \$198,000 is not anticipated to be spent.
	Sale of DD loans	HS	(700,000)	Anticipated proceeds from the sale of loans in the developmental disabilities revolving loan fund are reduced from \$2.7 million to \$2 million.
	Transfer - Bank of North Dakota	HS	10,000,000	Bank of North Dakota transfers to the general fund are increased from \$50 million to \$60 million.
	Transfer - Student loan trust	HS	9,000,000	A \$9 million transfer is authorized from the student loan trust to the general fund.
Total Changes - HB1015			\$18,498,000	
HB1023	Transfer - Water development trust fund	HS	9,733,820	A transfer is authorized from the water development trust fund to the general fund; a corresponding general fund appropriation is provided for administrative expenses of the State Water Commission.
HB1026	Estimated beginning balance	HS	(1,182,733)	Deficiency appropriations are provided to various agencies.

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HB1052	Sales and use tax	HS	(\$6,710,000)	The current 1.5 percent sales and use tax rate for used farm machinery, farm machinery repair parts, and used irrigation equipment is continued through June 30, 2002; a sales and use tax exemption is provided effective July 1, 2002.
HB1065	Individual income tax	HS	(75,000)	Statutory provisions are clarified relating to the allocation of partnership income for income tax purposes.
HB1091	Departmental collections	HS	45,750	Fees charged by the Public Service Commission for certifying weighing and measuring devices are increased.
HB1143	Departmental collections	HS	46,000	Fees charged by the Insurance Department for boiler inspections are increased.
HB1196	Departmental collections	HS	11,650,000	The intergovernmental transfer program is reauthorized. General fund moneys are used to provide the state match for intergovernmental transfer payments, resulting in corresponding general fund appropriations and revenues of \$11,650,000.
HB1201	Motor vehicle excise tax	HS	(102,000)	The motor vehicle excise tax on leased vehicles is calculated based on the value of the lease payments rather than the net vehicle purchase price.
HB1301	Estimated beginning balance	HS	3,000,000	School district reorganization bonuses and supplemental per student payments authorized to be paid at the end of the 1999-2001 biennium from unspent foundation aid funds are decreased by \$3 million.
HB1306	Gaming tax	HS	42,000	The maximum limit per wager for the game of twenty-one is increased from \$5 to \$25.
HB1392	Sales and use tax	HS	(11,000)	A sales tax exemption is provided for a charitable event held in a publicly owned facility if the gross receipts from the event do not exceed \$5,000.

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HB1413	Individual income tax	HS	(\$1,000,000)	The aggregate limit on seed capital investment tax credits is increased from \$250,000 annually to \$1,000,000 in total for tax years included in the 2001-03 biennium.
HB1460	Individual income tax	HS	(1,000,000)	The aggregate amount of income tax credits allowed for investments in renaissance fund corporations is increased by \$1 million for tax years included in the 2001-03 biennium.
Total Changes - House Bills			\$32,431,961	
SB2002	Estimated beginning balance	HS	(350,000)	The judicial branch is authorized to carry over up to \$350,000 of unspent 1999-2001 general fund appropriation authority.
SB2003	Estimated beginning balance	HS	(286,117)	Deficiency appropriations are provided to the University of North Dakota for costs relating to the 1997 flood (\$269,676) and to Mayville State University for repair of the fieldhouse floor (\$16,441).
SB2051	Sales and use tax	HS	276,000	An applicant for a motorboat license is required to provide proof of payment of sales and use tax, or proof that the purchase of the motorboat was through a casual sale and is exempt from taxation.
SB2074	Departmental collections	HS	48,000	Fees charged by the Public Service Commission for licensing public warehouses and grain buyers are increased.
SB2090	Estimated beginning balance	HS	(42,300)	The collection of certain fees by the Securities Commissioner is deferred from the 1999-2001 to the 2001-03 biennium.
	Departmental collections	HS	47,300	Certain fees charged by the Securities Commissioner are increased.
Total Changes - SB2090			\$5,000	
SB2160	Departmental collections	HS	(9,000)	The child support enforcement program is exempted from fees charged by the Secretary of State.

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SB2181	Sales and use tax	HS	\$1,998,000	The gross receipts from short-term motor vehicle rentals are subject to state sales and use taxes and a three percent surcharge on motor vehicle rentals is established; any surcharge revenue collected by a motor vehicle rental company in excess of motor vehicle excise taxes paid is remitted to the state as sales tax collections.
SB2252	Individual income tax	HS	(25,000)	Income tax deductions are provided for qualifying adoption expenses.
SB2299	Coal severance tax	HS	(22,703,000)	The general fund share of coal severance taxes is eliminated.
	Coal conversion tax	HS	22,758,000	Coal conversion tax rates are increased and the State Treasurer is directed to make payments to counties if future coal conversion tax allocations decrease. General fund payments to counties are anticipated to be \$930,000 for the 2001-03 biennium and are reflected in the net general fund revenue increase shown.
Total Changes - SB2299			\$55,000	
SB2352	Sales and use tax	HS	(170,000)	A sales and use tax exemption is provided for computers and telecommunications equipment purchased by a new or expanding primary sector business.
SB2397	Departmental collections	HS	10,000	A manufacturer or retailer of alcoholic beverages is required to obtain a direct shipping permit and pay an annual fee of \$50 when making direct sales to North Dakota consumers.
SB2408	Cigarette and tobacco tax	HS	10,000	The current excise tax on snuff and chewing tobacco is replaced with a new excise tax based on weight.
Total Changes - Senate Bills			\$1,561,883	

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Total All Changes

\$38,009,116