

Introduced by

Appropriations Committee

(At the request of the Governor)

1 A BILL for an Act to provide an appropriation for defraying the expenses of the office of the
2 state tax commissioner and for payment of state reimbursement under the homestead tax
3 credit; to provide for a transfer; to amend and reenact section 57-01-04 of the North Dakota
4 Century Code, relating to the tax commissioner's salary; and to provide an exemption from the
5 provisions of 54-44.1-11 of the North Dakota Century Code.

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

7 **SECTION 1. BASE LEVEL FUNDING INFORMATION.** The amounts identified in this
8 section represent the base level funding component appropriated to the state tax commissioner
9 in section 3 of this Act as follows:

10	Salaries and wages	\$13,466,823
11	Operating expenses	4,613,329
12	Capital assets	25,000
13	Homestead tax credit	4,500,000
14	Integrated tax system	<u>14,000,000</u>
15	Total all funds	\$36,605,152
16	Less estimated income	<u>14,120,000</u>
17	Total general fund - Base level	\$22,485,152

18 **SECTION 2. FUNDING ADJUSTMENTS OR ENHANCEMENTS INFORMATION.** The
19 amounts identified in this section represent the funding adjustments or enhancements to the
20 base funding level for the state tax commissioner which are included in the appropriation in
21 section 3 of this Act as follows:

22	Salaries and wages	\$1,276,659
23	Operating expenses	1,417,485
24	Capital assets	(7,000)

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1	Integrated tax system	<u>(8,643,298)</u>
2	Total all funds - Adjustments/enhancements	(\$5,956,154)
3	Less estimated income - Adjustments/enhancements	<u>(12,420,000)</u>
4	Total general fund - Adjustments/enhancements	\$6,463,846

5 **SECTION 3. APPROPRIATION.** The funds provided in this section, or so much of the
6 funds as may be necessary, are appropriated out of any moneys in the general fund in the state
7 treasury, not otherwise appropriated, and from special funds derived from federal funds and
8 other income, to the state tax commissioner for the purpose of defraying the expenses of the
9 state tax commissioner and paying the state reimbursement under the homestead tax credit, for
10 the biennium beginning July 1, 2007, and ending June 30, 2009, as follows:

11	Salaries and wages	\$14,743,482
12	Operating expenses	6,030,814
13	Capital assets	18,000
14	Homestead tax credit	4,500,000
15	Integrated tax system	<u>5,356,702</u>
16	Total all funds	\$30,648,998
17	Less estimated income	<u>1,700,000</u>
18	Total general fund appropriation	\$28,948,998

19 **SECTION 4. TRANSFER.** There is transferred to the general fund in the state
20 treasury, out of motor vehicle fuel tax revenue, collected pursuant to section 57-43.1-02, the
21 sum of \$1,274,056 for the purpose of reimbursing the general fund for expenses incurred in the
22 collection of the motor vehicle fuels and special fuels taxes and the administration of these
23 taxes.

24 **SECTION 5. EXEMPTION.** The amount appropriated for the integrated tax system, as
25 contained in section 6 of chapter 6 of the 2005 Session Laws, is not subject to the provisions of
26 section 54-44.1-11 and the funds are available for continued work on the integrated tax system
27 during the biennium beginning July 1, 2007, and ending June 30, 2009.

28 **SECTION 6. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is
29 amended and reenacted as follows:

30 **57-01-04. Salary.** The annual salary of the state tax commissioner is ~~seventy-six~~
31 eighty-three thousand seven hundred seventy-four thirty-nine dollars through June 30, 2006

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- 1 2008, and ~~seventy-nine~~ eighty-six thousand ~~eight~~ three hundred ~~forty-five~~ sixty dollars
- 2 thereafter.