

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 state  
2 tax commissioner and for payment of state reimbursement under the homestead tax credit and  
3 disabled veterans credit; to provide for a transfer; and to amend and reenact section 57-01-04  
4 of the North Dakota Century Code, relating to the tax commissioner's salary.

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 special funds derived from federal funds and  
9 other income, to the state tax commissioner for the purpose of defraying the expenses of the  
10 state tax commissioner and paying the state reimbursement under the homestead tax credit  
11 and disabled veteran credit, for the biennium beginning July 1, 2011, and ending June 30, 2013,  
12 as follows:

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
13			
14			
15	\$16,910,525	\$1,801,131	\$18,711,656
16	5,345,814	1,993,337	7,339,151
17	58,000	(42,000)	16,000
18	5,964,000	2,828,788	8,792,788
19	<u>3,000,000</u>	<u>1,243,920</u>	<u>4,243,920</u>
20	\$31,278,339	\$7,825,176	\$39,103,515
21	<u>96,000</u>	<u>(86,000)</u>	<u>10,000</u>
22	\$31,182,339	\$7,911,176	\$39,093,515
23	133.00	0.00	133.00

1       **SECTION 2. ONE-TIME FUNDING - EFFECT ON BASE BUDGET - REPORT TO**  
2 **SIXTY-THIRD LEGISLATIVE ASSEMBLY.** The following amounts reflect the one-time funding  
3 items approved by the sixty-first legislative assembly for the 2009-11 biennium and the 2011-13  
4 one-time funding items included in the appropriation in section 1 of this Act:

5	<u>One-Time Funding Description</u>	<u>2009-11</u>	<u>2011-13</u>
6	Integrated tax system loan payment	\$10,230,247	\$0
7	Onsite support - Gen Tax	1,234,000	0
8	Oil and gas integration to Gen Tax	1,500,000	0
9	Gen Tax upgrade	<u>0</u>	<u>1,000,000</u>
10	Total all funds	\$12,964,247	\$1,000,000
11	Total special funds	<u>100,000</u>	<u>0</u>
12	Total general fund	\$12,864,247	\$1,000,000

13 The 2011-13 one-time funding amounts are not a part of the entity's base budget for the  
14 2013-15 biennium. The tax commissioner shall report to the appropriations committees of the  
15 sixty-third legislative assembly on the use of this one-time funding for the biennium beginning  
16 July 1, 2011, and ending June 30, 2013.

17       **SECTION 3. TRANSFER.** There is transferred to the general fund in the state treasury, out  
18 of motor vehicle fuel tax revenue, collected pursuant to section 57-43.1-02, the sum of  
19 \$1,485,000 for the purpose of reimbursing the general fund for expenses incurred in the  
20 collection of the motor vehicle fuels and special fuels taxes and the administration of these  
21 taxes.

22       **SECTION 4. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is  
23 amended and reenacted as follows:

24       **57-01-04. Salary.**

25       The annual salary of the state tax commissioner is ~~ninety-ninety-eight~~ thousand six hundred  
26 ~~seventy-eight~~sixty-eight dollars through June 30, 20102012, and ~~ninety-five~~one hundred one  
27 thousand ~~two hundred twelve~~ten dollars thereafter.