

Sixty-third Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 8, 2013

SENATE BILL NO. 2058
(Political Subdivisions Committee)
(At the request of the Board of University and School Lands)

AN ACT to create and enact a new subsection to section 57-39.2-23 of the North Dakota Century Code, relating to the disclosure of confidential tax information to the unclaimed property division; and to amend and reenact subsection 2 of section 47-30.1-30 and subsection 6 of section 57-38-57 of the North Dakota Century Code, relating to contracting for in-state unclaimed property examinations and the disclosure of confidential tax information to the unclaimed property division.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 2 of section 47-30.1-30 of the North Dakota Century Code is amended and reenacted as follows:

2. The administrator, at reasonable times and upon reasonable notice, may examine the records of any person to determine whether the person has complied with this chapter. The administrator may not require a person to provide records for a period exceeding the current year and seven preceding fiscal years. The administrator may conduct the examination even if the person believes that person is not in possession of any property reportable or deliverable under this chapter. The administrator may not contract for an examination done within this state without reasonable cause to believe that a person has failed to comply with this chapter.

SECTION 2. AMENDMENT. Subsection 6 of section 57-38-57 of the North Dakota Century Code is amended and reenacted as follows:

6. ~~The~~Upon request, the tax commissioner may furnish to the unclaimed property division of the board of university and school lands, ~~upon its request,~~ a taxpayer's name, address, and federal identification number for ~~the sole purpose of identifying the taxpayer as the owner of an unclaimed voucher authorized by the tax commissioner~~ or to locate the apparent owner of unclaimed property as provided under chapter 47-30.1.

SECTION 3. A new subsection to section 57-39.2-23 of the North Dakota Century Code is created and enacted as follows:

Upon request, the commissioner may furnish to the unclaimed property division of the board of university and school lands, a taxpayer's name, address, and federal identification number for identifying the owner of an unclaimed voucher authorized by the commissioner or to locate the apparent owner of unclaimed property as provided under chapter 47-30.1.

President of the Senate

Speaker of the House

Secretary of the Senate

Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-third Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2058.

Senate Vote: Yeas 45 Nays 1 Absent 1

House Vote: Yeas 91 Nays 0 Absent 3

Secretary of the Senate

Received by the Governor at _____ M. on _____, 2013.

Approved at _____ M. on _____, 2013.

Governor

Filed in this office this _____ day of _____, 2013,
at _____ o'clock _____ M.

Secretary of State