

Sixty-third
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1006

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

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 tax commissioner for the purpose of defraying the expenses of the tax
10 commissioner and paying the state reimbursement under the homestead tax credit and disabled
11 veterans credit, for the biennium beginning July 1, 2013, and ending June 30, 2015, as follows:

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
14 Salaries and wages	\$18,797,710	\$960,745	\$19,758,455
15 Accrued leave payments	0	624,818	624,818
16 Operating expenses	6,398,031	2,208,803	8,606,834
17 Capital assets	16,000	0	16,000
18 Homestead tax credit	8,792,788	1,892,212	10,685,000
19 Disabled veterans credit	<u>4,243,920</u>	<u>2,934,080</u>	<u>7,178,000</u>
20 Total all funds	\$38,248,449	\$8,620,658	\$46,869,107
21 Less estimated income	<u>10,000</u>	<u>0</u>	<u>10,000</u>
22 Total general fund	\$38,238,449	\$8,620,658	\$46,859,107
23 Full-time equivalent positions	134.00	0.00	134.00

1 **SECTION 2. ONE-TIME FUNDING - EFFECT ON BASE BUDGET - REPORT TO**

2 **SIXTY-FOURTH LEGISLATIVE ASSEMBLY.** The following amounts reflect the one-time
3 funding items approved by the sixty-second legislative assembly for the 2011-13 biennium and
4 the 2013-15 one-time funding items included in the appropriation in section 1 of this Act:

5 <u>One-Time Funding Description</u>	<u>2011-13</u>	<u>2013-15</u>
6 TAP project	\$0	\$1,000,000
7 GenTax upgrade	<u>1,000,000</u>	<u>0</u>
8 Total general fund	\$1,000,000	\$1,000,000

9 The 2013-15 one-time funding amounts are not a part of the entity's base budget for the
10 2015-17 biennium. The tax commissioner shall report to the appropriations committees of the
11 sixty-fourth legislative assembly on the use of this one-time funding for the biennium beginning
12 July 1, 2013, and ending June 30, 2015.

13 **SECTION 3. TRANSFER.** There is transferred to the general fund in the state treasury, out
14 of motor vehicle fuel tax revenue collected pursuant to section 57-43.1-02, the sum of
15 \$1,777,360 for the purpose of reimbursing the general fund for expenses incurred in the
16 collection of the motor vehicle fuels and special fuels taxes and the administration of these
17 taxes.

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

20 **57-01-04. Salary.**

21 The annual salary of the state tax commissioner is ~~ninety-eight~~one hundred four thousand
22 ~~sixty-eight~~forty dollars through June 30, ~~2012~~2014, and one hundred ~~one~~seven thousand
23 ~~ten~~one hundred sixty-one dollars thereafter.