

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; to provide an exemption; and to provide for a
5 transfer.

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

7 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds
8 as may be necessary, are appropriated out of any moneys in the general fund in the state
9 treasury, not otherwise appropriated, and from special funds derived from federal funds and
10 other income, to the tax commissioner for the purpose of defraying the expenses of the tax
11 commissioner and paying the state reimbursement under the homestead tax credit and disabled
12 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>
15 Salaries and wages	\$18,797,710	\$960,745	\$19,758,455
16 Accrued leave payments	0	624,818	624,818
17 Operating expenses	6,398,031	2,208,803	8,606,834
18 Capital assets	16,000	0	16,000
19 Homestead tax credit	8,792,788	1,892,212	10,685,000
20 Disabled veterans credit	4,243,920	2,934,080	7,178,000
21 Total all funds	\$38,248,449	\$8,620,658	\$46,869,107
22 Less estimated income	10,000	0	10,000
23 Total general fund	\$38,238,449	\$8,620,658	\$46,859,107
24 Full-time equivalent positions	134.00	0.00	134.00

1	Salaries and wages	\$18,797,710	\$2,276,184	\$21,073,894
2	Operating expenses	6,398,031	2,273,803	8,671,834
3	Capital assets	16,000	50,000	66,000
4	Homestead tax credit	8,792,788	17,392,212	26,185,000
5	Disabled veterans credit	4,243,920	3,434,080	7,678,000
6	Total all funds	\$38,248,449	\$25,426,279	\$63,674,728
7	Less estimated income	10,000	115,000	125,000
8	Total general fund	\$38,238,449	\$25,311,279	\$63,549,728
9	Full-time equivalent positions	134.00	0.00	134.00

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

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

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

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

SECTION 3. EXEMPTION. Up to \$50,000 of the general fund appropriation to the tax commissioner in section 1 of chapter 6 of the 2009 Session Laws continued into the 2011-13 biennium is not subject to provisions of section 54-44.1-11, and may be distributed by the tax commissioner as a grant to North Dakota state university department of agribusiness and applied economics, for the purpose of converting the software of the core model used for the preparation of agricultural land valuations as required under section 57-02-27.2, during the biennium beginning July 1, 2013, and ending June 30, 2015.

SECTION 4. TRANSFER. There is transferred to the general fund in the state treasury, out of motor vehicle fuel tax revenue collected pursuant to section 57-43.1-02, the sum of \$1,777,360 for the purpose of reimbursing the general fund for expenses incurred in the

1 collection of the motor vehicle fuels and special fuels taxes and the administration of these
2 taxes.

3 **SECTION 5. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is
4 amended and reenacted as follows:

5 **57-01-04. Salary.**

6 The annual salary of the state tax commissioner is ~~ninety-eight~~one hundred ~~four~~five
7 thousand ~~sixty-eight~~~~forty~~fifty-one dollars through June 30, ~~2012~~2014, and one hundred
8 ~~one~~sevennine thousand ~~ten~~~~one hundred sixty-one~~two hundred fifty-three dollars thereafter.