

Sixty-fifth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1354

Introduced by

Representatives Dockter, Headland, Nathe, Owens

Senator Schaible

1 A BILL for an Act to create and enact a new subsection to section 57-01-02 of the North Dakota
2 Century Code, relating to the ability of the tax commissioner to make disclosures regarding
3 taxpayers receiving tax ~~incentives~~deductions or credits; and to provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-01-02 of the North Dakota Century Code is
6 created and enacted as follows:

7 Upon receipt of a written request from the chairman of the legislative management or
8 the chairman of a standing committee of the legislative assembly, the tax
9 commissioner shall disclose the amount of any tax ~~incentive identified in section~~
10 ~~54-35-26 which~~ deduction or credit that was claimed or earned by a taxpayer. This
11 subsection does not authorize disclosure of the taxpayer's name or any other
12 information prohibited from disclosure under title 57. The tax commissioner shall
13 provide notice to taxpayers of possible disclosure under this subsection, in a manner
14 as prescribed by the tax commissioner.

15 **SECTION 2. EFFECTIVE DATE.** This Act is effective for tax incentives awarded after
16 July 31, 2017.