

State of North Dakota  
Final Budget Status Report  
Legislative General Fund Revenue Changes to the Base Budget by Revenue Type  
As of May 15, 2017

Revenue Type	Bill No.	Action By	General Fund Change	Explanation Of Change
Estimated beginning balance	Forecast Revision	HS	(\$56,360,382)	March 2017 revenue forecast revision
	HB1012	HS	(617,010)	Provides a deficiency appropriation to the Department of Human Services for long-term care facility rate adjustments (\$417,010) and for the substance use disorder voucher program (\$200,000)
	HB1013	HS	(1,308,000)	Uses unexpended 2015-17 state school aid for 2015-17 transportation grants and special education grants
	HB1015	HS	13,880,000	Recognizes additional estimated unexpended 2015-17 biennium appropriation authority from various agencies
	HB1024	HS	155,000,000	Provides a transfer from the strategic investment and improvements fund to the general fund for the 2015-17 biennium increasing the beginning balance
	SB2003	HS	5,000,000	Removes exemptions for unexpended 2015-17 higher education appropriations relating to student financial assistance increasing the beginning balance
	SB2018	HS	1,315,000	Removes exemptions for unexpended 2015-17 prekindergarten grants (\$315,000) and unmanned aircraft systems grants (\$1,000,000)
	<b>Total Changes - Estimated beginning balance</b>			<b>\$116,909,608</b>
Sales and use tax	Forecast Revision	HS	(94,290,000)	March 2017 revenue forecast revision
	HB1006	HS	(421,415)	Provides for multistate tax audit and nexus program collections to be deposited in a special fund rather than the general fund
	SB2330	HS	(91,300)	Authorizes a 3 percent sales and use tax rate for dairy farm equipment reducing sales and use tax collections
	SB2344	HS	1,550,000	Implements the provisions for medical marijuana resulting in an increase in sales and use tax collections
<b>Total Changes - Sales and use tax</b>			<b>(\$93,252,715)</b>	
Motor vehicle excise tax	Forecast Revision	HS	4,251,000	March 2017 revenue forecast revision
Individual income tax	Forecast Revision	HS	4,836,000	March 2017 revenue forecast revision
	HB1045	HS	900,000	Reduces the credit rate from 45 percent to 35 percent for in-state and 25 percent for out-of-state related to investments in an angel fund
	HB1239	HS	(8,000)	Provides an individual income tax deduction related to a stillbirth
<b>Total Changes - Individual income tax</b>			<b>\$5,728,000</b>	
Corporate income tax	Forecast Revision	HS	(19,639,000)	March 2017 revenue forecast revision

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Corporate income tax	HB1006	HS	(\$28,585)	Provides for multistate tax audit and nexus program collections to be deposited in a special fund rather than the general fund
<b>Total Changes - Corporate income tax</b>			<b>(\$19,667,585)</b>	
Insurance premium tax	Forecast Revision HB1010	HS HS	5,000,000 1,637,121	March 2017 revenue forecast revision Decreases payments to fire departments and the North Dakota Firefighter's Association resulting in an increase in deposits to the general fund
<b>Total Changes - Insurance premium tax</b>			<b>\$6,637,121</b>	
Cigarette and tobacco tax	Forecast Revision	HS	(839,000)	March 2017 revenue forecast revision
Oil and gas production tax	Forecast Revision HB1152	HS HS	(34,700,000) 50,000,000	March 2017 revenue forecast revision Increases the allocation of oil and gas tax collections to the general fund
<b>Total Changes - Oil and gas production tax</b>			<b>\$15,300,000</b>	
Oil extraction tax	Forecast Revision HB1152	HS HS	34,700,000 50,000,000	March 2017 revenue forecast revision Increases the allocation of oil and gas tax collections to the general fund
<b>Total Changes - Oil extraction tax</b>			<b>\$84,700,000</b>	
Coal conversion tax	Forecast Revision SB2031	HS HS	(1,200,000) (1,200,000)	March 2017 revenue forecast revision Continues to allocate 5 percent of the state's share of coal conversion tax collections to the lignite research fund reducing general fund deposits
	SB2133	HS	1,055,000	Increases coal conversion tax revenue collections by changing the definition of a coal conversion facility's taxable revenue
<b>Total Changes - Coal conversion tax</b>			<b>(\$1,345,000)</b>	
Wholesale liquor tax	Forecast Revision	HS	(1,355,000)	March 2017 revenue forecast revision
Departmental collections	Forecast Revision HB1003	HS HS	5,541 164,000	March 2017 revenue forecast revision Provides for fees related to criminal history record checks
	HB1009	HS	(180,000)	Authorizes beekeeping fees to be deposited in a special fund rather than the general fund
	HB1012	HS	7,680	Collections resulting from the conveyance of land associated with the Life Skills and Transition Center in Grafton

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Departmental collections	HB1293	HS	(\$89,500)	Changes the penalty for trespassing on posted property reducing deposits in the general fund
	SB2344	HS	50,000	Implements the provisions for medical marijuana resulting in an increase in fees collected from background checks
<b>Total Changes - Departmental collections</b>			<b>(\$42,279)</b>	
Transfer - Bank of North Dakota	SB2014	HS	140,000,000	Provides for a transfer from Bank of North Dakota profits to the general fund
Transfer - Mill and Elevator	SB2014	HS	6,188,868	Increases the annual transfer of profits from the Mill and Elevator by 25 percent, from 50 to 75 percent
Transfer - Legacy fund	HB1015	HS	40,000,000	Recognizes additional estimated earnings to be transferred to the general fund
Transfer - Tax relief fund	HB1015	HS	183,000,000	Provides a transfer from the tax relief fund to the general fund
Transfer - Strategic invst and impr fund	HB1015	HS	248,000,000	Provides a transfer from the strategic investment and improvements fund to the general fund
Transfer - Other	HB1010	HS	475,000	Estimated transfer from the insurance tax distribution fund to the general fund
	HB1020	HS	25,000,000	Refinancing of Western Area Water Supply Authority debt to repay a loan to the general fund
	SB2003	HS	2,875,000	Oil and gas tax allocations to Dickinson and Stark County are withheld and transferred to the general fund
	SB2018	HS	4,000,000	Transfer from the research North Dakota fund to the general fund
<b>Total Changes - Transfer - Other</b>			<b>\$32,350,000</b>	
<b>Total All Changes:</b>			<b>\$766,563,018</b>	