

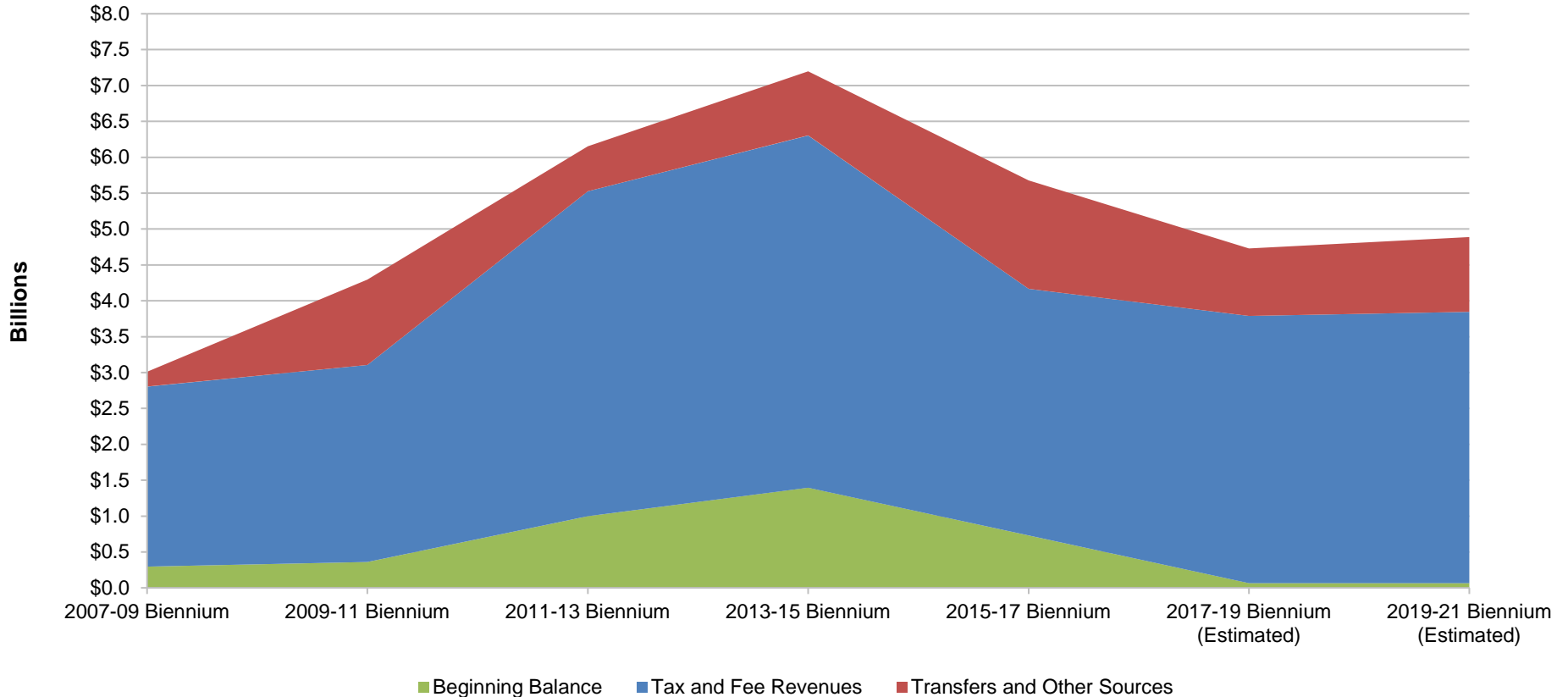
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GENERAL FUND REVENUE SUMMARY

TOTAL GENERAL FUND REVENUES

Based on the 2019 legislative revenue forecast, total 2019-21 biennium general fund revenues, including the beginning balance, tax and fee revenues, and transfers, are estimated to be \$4,887.96 million, which is \$159.15 million, or 3.4 percent, more than total 2017-19 biennium estimated revenues of \$4,728.81 million.



	Actual					Estimated	
	2007-09 Biennium	2009-11 Biennium	2011-13 Biennium	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium
Beginning balance	\$295,541,176	\$361,843,514	\$996,832,711	\$1,396,059,186	\$729,529,389	\$65,000,000	\$65,000,000
Tax and fee revenues	2,509,657,137	2,742,612,281	4,530,367,522	4,906,838,449	3,437,604,096	3,723,782,356	3,781,742,616
Transfers and other sources	205,606,243	1,190,082,508	625,487,038	894,959,058	1,511,601,317	940,022,572	1,041,217,024
Total	\$3,010,804,556	\$4,294,538,303	\$6,152,687,271	\$7,197,856,693	\$5,678,734,802	\$4,728,804,928	\$4,887,959,640

GENERAL FUND BEGINNING BALANCE

Based on final legislative action, **the July 1, 2019, estimated beginning balance is \$65 million**, the same as the January 2019 base revenue forecast and the March 2019 revised revenue forecast. Pursuant to North Dakota Century Code Chapter 54-27.2, any amount in the general fund at the end of a biennium in excess

of \$65 million must be transferred to the budget stabilization fund, except that the balance in the budget stabilization fund may not exceed 15 percent of the general fund budget approved by the most recently adjourned Legislative Assembly. The June 30, 2019, estimated balance of the budget stabilization fund is less than the 15 percent limit. As a result, any remaining amount exceeding \$65 million will be transferred from the general fund to the budget stabilization fund at the end of the 2019-21 biennium. Based on final legislative action, the estimated transfer from the general fund to the budget stabilization fund is \$285,084,979.

The schedule below provides information on other legislative action relating to the July 1, 2019, beginning general fund balance and affecting the transfer to the budget stabilization fund.

Bill No.	Description	Amount
HB 1003	Provides 2017-19 biennium supplemental appropriations to Williston State College for institution operations (\$491,850), to Dickinson State University for document digitization (\$550,000), and to the State Board of Higher Education for workforce initiatives (\$2,700,000)	(\$3,741,850)
HB 1012	Provides a 2017-19 biennium supplemental appropriation to the Department of Transportation for road maintenance	(13,000,000)
HB 1015	Provides an exemption to the Department of Corrections and Rehabilitation to continue 2017-19 funding in the 2019-21 biennium for a community behavioral health program	(2,150,000)
HB 1018	Provides 2017-19 biennium supplemental appropriations to the Department of Commerce for a beyond visual line of sight unmanned aircraft system program (\$28,000,000) and North Dakota gorge preservation grants (\$750,000)	(28,750,000)
HB 1020	Provides a 2017-19 biennium supplemental appropriation to the North Dakota State University Extension Service for website and digital upgrades	(345,000)
HB 1461	Provides an exemption to the Department of Public Instruction to continue 2017-19 funding in the 2019-21 biennium for a dyslexia screening pilot program	(250,000)
SB 2001	Transfers \$15 million from the general fund to the Theodore Roosevelt presidential library and museum endowment fund during the 2017-19 biennium	(15,000,000)
SB 2006	Provides a deficiency appropriation to the Tax Commissioner for the homestead and disabled veterans' tax credit programs	(590,000)
SB 2013	Uses unexpended 2017-19 biennium state school aid funding for special education grants (\$4,000,000) and provides an exemption to the Department of Public Instruction to continue 2017-19 funding in the 2019-21 biennium for advanced placement programs (\$600,000)	(4,600,000)
SB 2024	Provides deficiency appropriations to various state agencies to address budgetary shortfalls	(4,233,331)
SB 2297	Provides 2017-19 biennium supplemental appropriations to various institutions of higher education for capital projects	(49,900,000)
Total		(\$122,560,181)

GENERAL FUND TAX AND FEE REVENUES

Based on final legislative action, **2019-21 biennium estimated general fund tax and fee revenues total \$3,781.74 million**, which reflects an increase of \$77.06 million compared to the January 2019 base revenue forecast and an increase of \$51.54 million compared to the March 2019 revised revenue forecast. The January 2019 base revenue forecast reflects 2019-21 biennium estimated tax and fee revenues of \$3,704.68 million. The March 2019 revised revenue forecast increased the 2019-21 biennium estimated tax and fee revenues by \$25.52 million, from \$3,704.68 million to \$3,730.2 million.

Based on the March 2019 revised revenue forecast and final legislative action, 2017-19 biennium estimated general fund tax and fee revenues total \$3,723.78 million. Compared to the 2017-19 biennium revised estimated general fund tax and fee revenues, 2019-21 biennium estimated general fund tax and fee revenues of \$3,781.74 million reflect an increase of \$57.96 million, or 1.6 percent.

Major areas of 2019-21 biennium **tax and fee revenue change** compared to the 2017-19 biennium revised revenue forecast include:

- Sales and use tax collections are estimated to **increase** by \$95.99 million, or 5.4 percent.
- Individual income tax collections are estimated to **increase** by \$35.49 million, or 4.6 percent.
- Corporate income taxes are estimated to **decrease** by \$47.64 million, or 26.5 percent.
- Insurance premium tax collections are estimated to **decrease** by \$37.38 million, or 33.9 percent.

The 2019 Legislative Assembly approved the following bills, which are estimated to have a major impact on tax and fee revenues:

Individual income tax collections

- House Bill No. 1053 provides an income tax deduction for military retirement pay resulting in an estimated **decrease of \$3 million** in tax collections.
- House Bill No. 1174 provides an income tax deduction for the taxable portion of Social Security benefits for eligible taxpayers resulting in an estimated **decrease of \$7.3 million** in tax collections.

Oil and gas tax collections

- House Bill No. 1066 changes the allocation of oil and gas tax collections resulting in an **increase of \$100 million** in allocations to the general fund, from \$300 million under current law to \$400 million.

Insurance premium tax collections

- House Bill No. 1106 provides an insurance premium tax credit for the payment of an assessment related to the invisible reinsurance pool resulting in a **decrease of \$31.7 million** in collections.
- Senate Bill No. 2010 increases the payments to fire departments and the North Dakota Firefighter's Association resulting in a **decrease of \$3.75 million** in deposits in the general fund.

Departmental collections

- Senate Bill No. 2011 deposits fees and penalties collected by the Securities Department in a special fund rather than the general fund resulting in a **decrease of \$2.59 million** in departmental collections.
- House Bill No. 1194 deposits 40 percent of any cost-savings resulting from tribal care coordination agreements in the general fund resulting in an estimated **increase of \$2.95 million** in departmental collections.

Other bills approved by the 2019 Legislative Assembly with an estimated fiscal impact on general fund tax and fee revenues include the following:

Bill No.	Description	Estimated Impact
HB 1004	Departmental collections - Increases the fees for vital records and transfers the excess revenue to the general fund	\$312,000
HB 1040	Individual and corporate income tax collections - Provides up to \$1 million of income tax credits per year related to manufacturing and automation	(\$2,000,000)
HB 1097	Sales and use tax collections - Repeals Sunday closing laws allowing businesses to open on Sunday mornings	Cannot be determined
HB 1111	Individual and corporate income tax collections - Provides an alternate method for calculating an income tax credit for research expenses	(\$700,000)
HB 1205	Sales and use tax collections - Provides exemptions for the construction of a fertilizer plant or a qualifying natural gas processing plant	Cannot be determined
HB 1292	Motor vehicle excise tax collections - Allows for certain reductions to the purchase price of a vehicle resulting in a decrease in collections	(\$155,200)
HB 1384	Individual income tax collections - Expands a credit for donations to any qualified North Dakota nonprofit private school	Cannot be determined
HB 1406	Corporate income tax collections - Expands a credit for hiring an individual who is developmentally disabled	Cannot be determined
HB 1475	Individual income tax collections - Provides a credit if an employer includes higher education expenses reimbursements in taxable wages	Cannot be determined
SB 2003	Gaming tax collections - Provides for a transfer to a gaming technology fund reducing the deposits in the general fund	(\$400,000)
SB 2009	Departmental collections - Increases the fees for licenses associated with grain warehouses and grain buyers	\$43,600
SB 2162	Gaming tax collections - Increase the limit of prizes that may be awarded by charitable organizations without requiring a state license	(\$88,800)
SB 2165	Sales and use tax collections - Provides an exemption for the purchase of a qualified replacement watercraft	Cannot be determined
SB 2192	Departmental collections - Allows the Tax Department to collect fees for administering a county lodging tax	Cannot be determined
SB 2257	Alcohol and tobacco tax collections - Authorizes state-tribal agreements related to alcohol and tobacco taxes	Cannot be determined
SB 2258	Sales and use tax collections - Authorizes state-tribal agreements related to sales and use taxes	Cannot be determined
SB 2331	Wind generation tax collections - Distributes 33 percent of the wind generation tax to the general fund	Cannot be determined
SB 2338	Sales and use tax collections - Changes the definition of a retailer increasing collections from remote sellers	Cannot be determined

TRANSFERS AND OTHER SOURCES OF REVENUE TO THE GENERAL FUND

Based on final legislative action, **2019-21 biennium transfers and other sources of revenue to the general fund total \$1,041.22 million**, which reflects an increase of \$572.83 million compared to the January 2019 base revenue forecast and an increase of \$772.83 million compared to the March 2019 revised revenue forecast. The January 2019 base revenue forecast reflects 2019-21 biennium estimated transfers and other sources of revenues to the general fund totaling \$468.39 million. The March 2019 revised revenue forecast decreased the 2019-21 biennium estimated transfers and other sources of revenue by \$200 million, from \$468.39 million to \$268.39 million.

Major legislative action affecting the 2019-21 biennium transfers and other sources of revenue to the general fund includes:

- The 2019 legislative revenue forecast reflects a transfer of \$100 million of legacy fund earnings to the general fund at the end of the 2019-21 biennium.
- **House Bill No. 1014** transfers \$140 million from Bank of North Dakota profits to the general fund.
- **Senate Bill No. 2015** transfers \$764.4 million from the strategic investment and improvements fund to the general fund and transfers \$8.6 million from the tax relief fund to the general fund.
- **Senate Bill No. 2224** transfers any remaining balance in the Research North Dakota fund to the general fund, which is estimated to be \$581,000.

COMPARISON OF ONGOING AND ONE-TIME GENERAL FUND REVENUES 2019-21 Biennium

Based on final legislative action, 2019-21 biennium estimated general fund revenue totals \$4,887.96 million, including ongoing general fund revenue of \$4,049.38 million and one-time general fund revenue of \$838.58 million.

Ongoing general fund revenues for the 2019-21 biennium include general fund tax and fee revenues (\$3,781.74 million), the transfer of Bank of North Dakota profits (\$140 million), the transfer of 50 percent of the Mill and Elevator Association's profits (\$13.4 million), the transfer from the lottery (\$12.25 million), the transfer from the gas tax administration (\$1.99 million), and the transfer of legacy fund earnings (\$100 million).

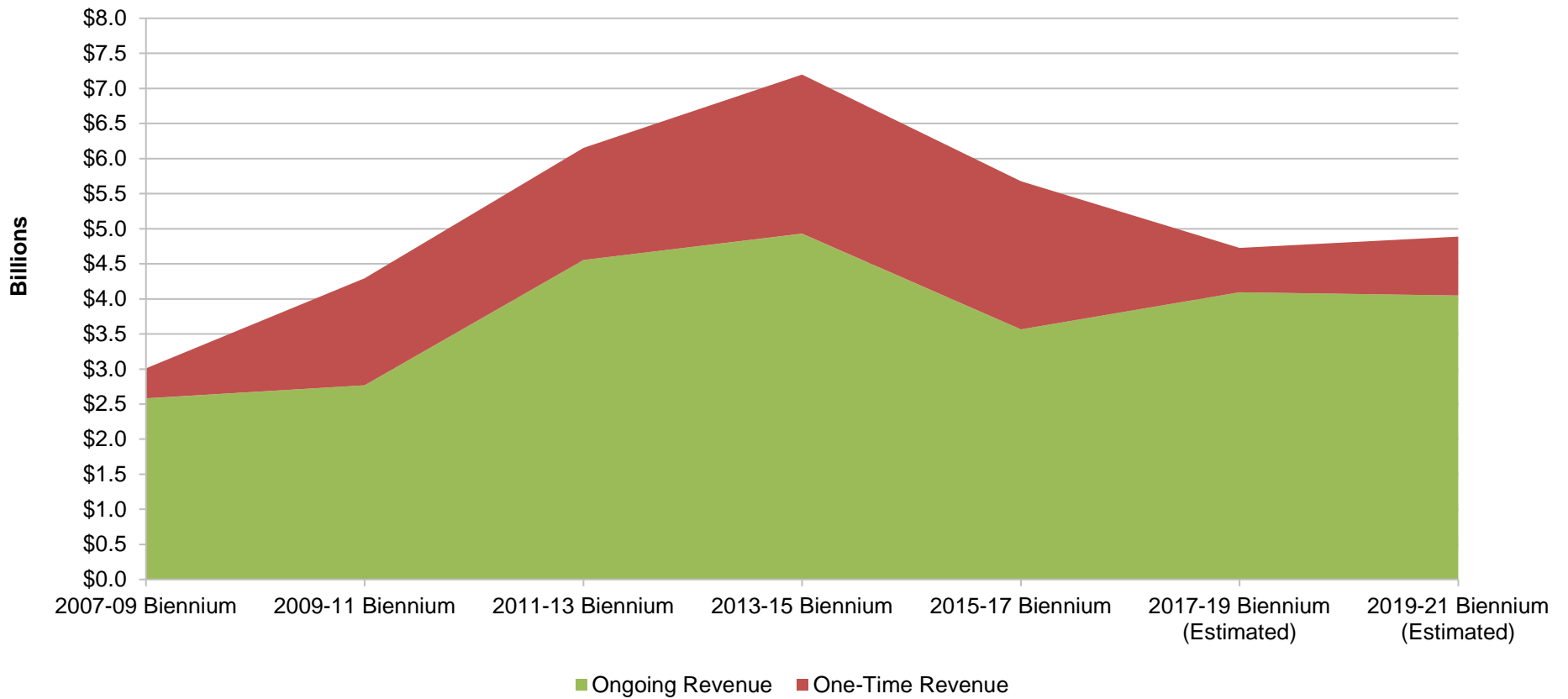
One-time general fund revenues for the 2019-21 biennium include the beginning balance (\$65 million), the transfer from the strategic investment and improvements fund (\$764.4 million), the transfer from the tax relief fund (\$8.6 million), and the transfer from the Research North Dakota fund (\$.58 million).

2017-19 Biennium

Based on the March 2019 revised revenue forecast, 2017-19 biennium estimated general fund revenue totals \$4,728.8 million, including ongoing general fund revenue of \$4,093.64 million and one-time general fund revenue of \$635.16 million.

Ongoing general fund revenues for the 2017-19 biennium include general fund tax and fee revenues (\$3,623.78 million), the transfer of Bank of North Dakota profits (\$140 million), the transfer of 50 percent of the Mill and Elevator Association's profits (\$13.25 million), the transfer from the lottery (\$14.6 million), the transfer from the gas tax administration (\$2.01 million), and the transfer of legacy fund earnings (\$300 million).

One-time general fund revenues for the 2017-19 biennium include the beginning balance (\$65 million), \$100 million of the \$400 million of oil and gas tax collections, the additional transfer of 25 percent of the Mill and Elevator Association's profits (\$6.62 million), the transfer from the strategic investment and improvements fund (\$248 million), the transfer from the tax relief fund (\$183 million), the transfer from the Research North Dakota fund (\$4 million), the transfer from the insurance tax distribution fund (\$480,000), political subdivision oil and gas tax distributions deposited in the general fund (\$2.88 million), Western Area Water Supply Authority debt refinancing (\$25 million), and other transfers (\$180,000).



	Actual					Estimated	
	2007-09 Biennium	2009-11 Biennium	2011-13 Biennium	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium
Ongoing revenue	\$2,581,986,193	\$2,768,202,549	\$4,555,601,444	\$4,928,733,009	\$3,564,466,088	\$4,093,646,984	\$4,049,378,640
One-time revenues	428,818,363	1,526,335,754	1,597,085,827	2,269,123,684	2,114,268,714	635,157,944	838,581,000
Total	\$3,010,804,556	\$4,294,538,303	\$6,152,687,271	\$7,197,856,693	\$5,678,734,802	\$4,728,804,928	\$4,887,959,640

GENERAL FUND REVENUES FROM THE 2013-15 BIENNIUM TO THE 2019-21 BIENNIUM

General Fund Revenue Source	Actual		Estimated		2019-21 Biennium Increase (Decrease) Compared to the 2017-19 Biennium	
	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium ¹	2019-21 Biennium ²	Amount	Percentage
Beginning balance	\$1,396,059,186	\$729,529,389	\$65,000,000	\$65,000,000	\$0	0.0%
Tax and fee revenues						
Sales and use tax	\$2,478,246,782	\$1,717,867,835	\$1,772,276,206	\$1,868,262,000	\$95,985,794	5.4%
Motor vehicle excise tax	277,152,752	221,784,455	239,980,388	249,951,800	9,971,412	4.2%
Individual income tax	1,050,062,577 ³	666,659,667 ³	767,812,657 ³	803,305,000 ³	35,492,343	4.6%
Corporate income tax	435,243,053 ⁴	166,806,391 ⁴	179,908,244 ⁴	132,268,000 ⁴	(47,640,244)	(26.5%)
Oil and gas taxes	300,000,000 ⁵	300,000,000 ⁵	400,000,000 ⁵	400,000,000 ⁵	0	0.0%
Coal conversion tax	40,767,149	43,669,236	43,219,227	41,438,000	(1,781,227)	(4.1%)
Cigarette and tobacco tax	60,262,693	56,398,692	51,852,548	47,838,000	(4,014,548)	(7.7%)
Wholesale liquor tax	18,704,869	17,897,487	17,951,575	18,703,000	751,425	4.2%
Gaming tax	7,195,937	6,722,715	7,228,321	7,511,200	282,879	3.9%
Insurance premium tax	92,526,177	110,725,700	110,325,897	72,944,050	(37,381,847)	(33.9%)
Financial institutions/Business privilege tax	(4,985,620) ⁶	1,309,357 ⁶	0 ⁶	0 ⁶	0	N/A
Departmental collections	83,270,753	83,175,546	84,883,438	91,521,566	6,638,128	7.8%
Interest income	27,042,938	15,547,723	9,471,168	10,000,000	528,832	5.6%
Mineral leasing fees	41,348,389	29,039,292	38,872,687	38,000,000	(872,687)	(2.2%)
Total tax and fee revenues	\$4,906,838,449	\$3,437,604,096	\$3,723,782,356	\$3,781,742,616	\$57,960,260	1.6%
Transfers and other sources						
Transfer - Bank of North Dakota profits	\$0	\$100,000,000 ⁷	\$140,000,000 ⁷	\$140,000,000 ⁷	\$0	0.0%
Transfer - Mill and Elevator Association profits	6,817,200 ⁸	9,051,496 ⁸	19,872,762 ⁸	13,400,000 ⁸	(6,472,762)	(32.6%)
Transfer - Lottery	13,300,000	15,780,000	14,600,000	12,245,000	(2,355,000)	(16.1%)
Transfer - Gas tax administration	1,777,360	2,030,496	2,016,120	1,991,024	(25,096)	(1.2%)
Transfer - Legacy fund	0	0	300,000,000 ⁹	100,000,000 ⁹	(200,000,000)	(66.7%)
Transfer - Strategic investment and improvements fund	520,000,000 ¹⁰	155,000,000 ¹⁰	248,000,000 ¹⁰	764,400,000 ¹⁰	516,400,000	208.2%
Transfer - Tax relief fund	341,790,000	657,000,000	183,000,000	8,600,000	(174,400,000)	(95.3%)
Transfer - Budget stabilization fund	11,060,345	572,485,454	0	0	0	N/A
Transfer - Research North Dakota fund	0	0	4,000,000 ¹¹	581,000 ¹¹	(3,419,000)	(85.5%)
Transfer - Insurance tax distribution fund	0	0	475,000 ¹²	0	(475,000)	(100.0%)
Transfer - Other	214,153	253,871	183,690	0	(183,690)	(100.0%)
Other - Political subdivision oil tax distributions	0	0	2,875,000 ¹³	0	(2,875,000)	(100.0%)
Other - Western Area Water Supply Authority loan refinance	0	0	25,000,000 ¹⁴	0	(25,000,000)	(100.0%)
Total transfers and other sources	\$894,959,058	\$1,511,601,317	\$940,022,572	\$1,041,217,024	\$101,194,452	10.8%
Total general fund revenues	\$7,197,856,693	\$5,678,734,802	\$4,728,804,928	\$4,887,959,640	\$159,154,712	3.4%

¹ These amounts reflect the revised 2017-19 revenue forecast (March 2019).

² These amounts reflect the legislative forecast for the 2019-21 biennium.

³ The amount shown for the 2013-15 biennium reflects income tax rate reductions of 19.3 percent as provided in Senate Bill No. 2156 (2013), an estimated reduction of \$200 million, and housing incentive fund tax credits as provided in House Bill No. 1029 (2013) and Senate Bill No. 2014 (2013), an estimated reduction of \$10 million. The amount shown for the 2015-17 biennium includes estimated reductions of \$87 million relating to income tax rate reductions of 9.9 percent as provided in Senate Bill No. 2349 (2015) and \$15 million relating to housing incentive fund tax credits as provided in House Bill No. 1014 (2015). The 2017-19 biennium does not include any major reductions to individual income tax collections. The amount shown for the 2019-21 biennium includes an estimated reduction of \$7.3 million for an income tax deduction for the taxable portion of Social Security benefits for eligible individuals.

⁴ The amount shown for the 2013-15 biennium reflects income tax rate reductions of 11.9 percent as provided in Senate Bill No. 2156 (2013), an estimated reduction of \$50 million, and housing incentive fund tax credits as provided in House Bill No. 1029 (2013) and Senate Bill No. 2014 (2013), an estimated reduction of \$10 million. The amount shown for the 2015-17 biennium includes estimated reductions of \$21 million relating to income tax rate reductions of 4.9 percent as provided in Senate Bill No. 2349 (2015); \$15 million relating to the phase in of the single sales factor income apportionment method as provided in Senate Bill No. 2292 (2015); and \$15 million relating to housing incentive fund tax credits as provided in House Bill No. 1014 (2015). The amount shown for the 2017-19 biennium includes an estimated reduction of \$50 million relating to the single sales factor income apportionment method as provided in Senate Bill No. 2292 (2015). The 2019-21 biennium does not include any major reductions to corporate income tax collections.

⁵ The 2011 Legislative Assembly created North Dakota Century Code Section 57-51.1-07.5 to designate the allocation of the state's share of oil and gas tax revenues under Chapters 57-51 and 57-51.1. For the 2011-13 biennium through the 2015-17 biennium, the designations included allocations totaling \$300 million to the general fund. The 2017 Legislative Assembly amended the section to provide \$400 million of allocations to the general fund for the 2017-19 biennium. The 2019 Legislative Assembly continued the \$400 million of allocations for the 2019-21 biennium and future bienniums.

The amounts shown for the oil and gas tax collections for the 2017-19 and 2019-21 bienniums reflect the 2019 legislative revenue forecast. The state's share of oil and gas tax collections are estimated to total \$1,423 million for the 2017-19 biennium, including \$400 million of allocations to the general fund. The state's share of oil and gas tax collections are estimated to be \$1,453 million for the 2019-21 biennium, including \$400 million of allocations to the general fund. The flowchart in the "2019-21 Biennium Oil and Gas Tax Revenue Allocation Flowchart" section of this report provides more detailed information on the allocation of oil and gas tax revenue.

⁶ Senate Bill No. 2325 (2013) repealed the business privilege tax and requires financial institutions to file corporate income tax returns. This bill is anticipated to reduce business privilege tax collections by \$7.3 million and increase corporate income tax collections by \$22.5 million during the 2013-15 biennium. Prior period adjustments resulted in refunds in the 2013-15 biennium and collections in the 2015-17 biennium.

⁷ Senate Bill No. 2379, approved by the Legislative Assembly during the August 2016 special session and amended in House Bill No. 1015 (2017), provides for a transfer of \$100 million from Bank of North Dakota profits to the general fund for the 2015-17 biennium. Senate Bill No. 2014 (2017) provides for a transfer of \$140 million from Bank profits to the general fund for the 2017-19 biennium. House Bill No. 1014 (2019) provides for a transfer of \$140 million from Bank profits to the general fund for the 2019-21 biennium.

⁸ The 2009 Legislative Assembly repealed the \$5 million transfer from the Mill and Elevator Association for the 2007-09 biennium and provided for future transfers from the Mill and Elevator based on a percentage of mill profits. The 2013 Legislative Assembly provided that the transfer from the Mill and Elevator for the 2013-15 biennium be 50 percent of mill profits or \$6,817,200, whichever is less. The amount shown for the 2015-17 biennium reflects the changes approved by the 2015 Legislative Assembly, which provides for a transfer of 50 percent of the profits without limitation. Senate Bill No. 2014 (2017) increases the transfer from 50 to 75 percent only for the 2017-19 biennium. The amount shown for the 2019-21 biennium reflects a transfer of 50 percent of the profits.

⁹ Based on the provisions of Section 26 of Article X of the Constitution of North Dakota, investment earnings accruing after June 30, 2017, will be transferred to the general fund at the end of each biennium. Section 21-10-12 provides that the investment earnings are the realized earnings of the fund. House Bill No. 1015 (2017) identifies \$200 million of estimated earnings for budget status reporting purposes for the 2017-19 biennium, but the 2019 Legislative Assembly revised the estimate to \$300 million. The 2019 Legislative Assembly recognized legacy fund earnings of \$100 million for budgeting purposes to be deposited in the general fund at the end of the 2019-21 biennium.

¹⁰ Transfers from the strategic investment and improvements fund to the general fund include--\$520 million in House Bill No. 1015 (2013) for the 2013-15 biennium, \$155 million in House Bill No. 1024 (2017) for the 2015-17 biennium, \$248 million in House Bill No. 1015 (2017) for the 2017-19 biennium, and \$764.4 million in Senate Bill No. 2015 (2019) for the 2019-21 biennium.

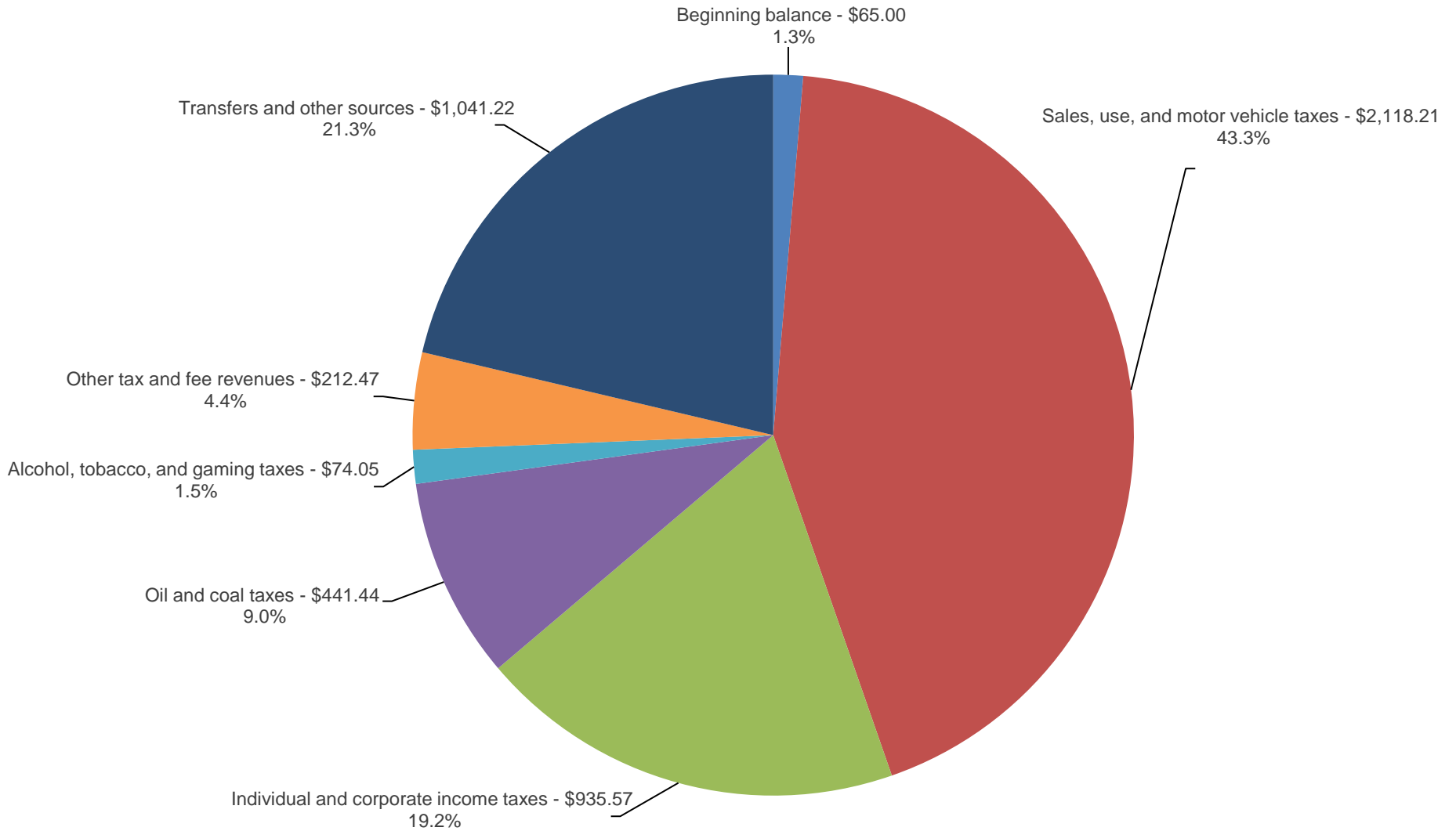
¹¹ Senate Bill No. 2018 (2017) transfers \$4 million from the Research North Dakota fund to the general fund for the 2017-19 biennium. Senate Bill No. 2224 (2019) transfers the remaining balance in the Research North Dakota fund to the general fund at the end of the 2019-21 biennium, which is estimated to total \$581,000.

¹² House Bill No. 1010 (2017) provides for an estimated transfer of \$475,000 from the insurance tax distribution fund to the general fund for the 2017-19 biennium.

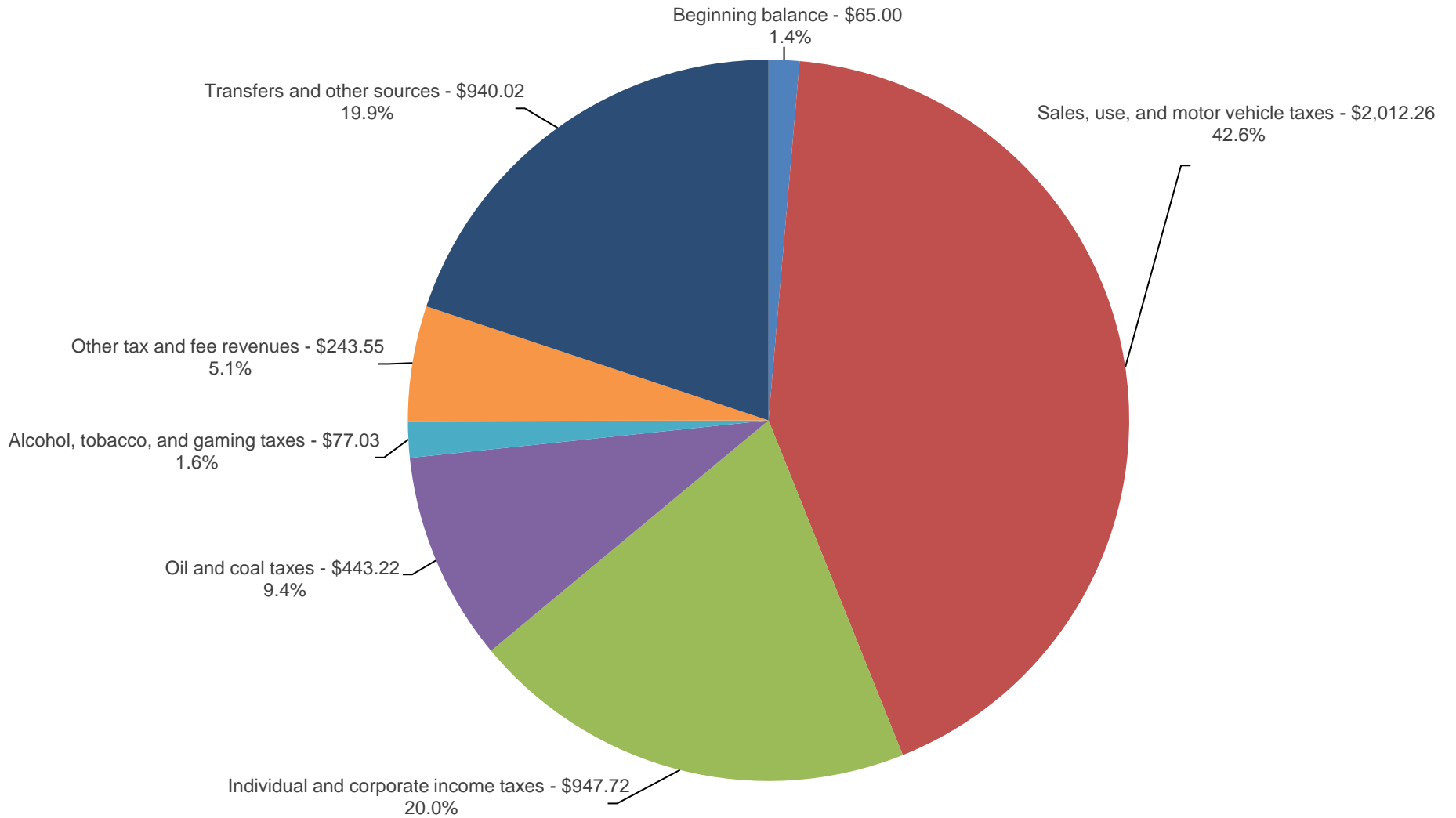
¹³ Senate Bill No. 2003 (2017) requires the State Treasurer to withhold a portion of the oil and gas tax allocations to Dickinson and Stark County and to deposit the withholdings in the general fund.

¹⁴ House Bill No. 1020 (2017) authorizes the refinancing of Western Area Water Supply Authority debt to repay a loan from the general fund.

2019-21 BIENNIUM GENERAL FUND REVENUES
Total 2019-21 Estimated General Fund Revenues - \$4,887,959,640
(Amounts Shown in Millions)



2017-19 BIENNIUM GENERAL FUND REVENUES
Total 2017-19 Estimated General Fund Revenues - \$4,728,804,928
(Amounts Shown in Millions)



SUPPLEMENTAL AND DEFICIENCY APPROPRIATIONS FOR THE 2017-19 BIENNIUM

Bill No.	Description	General Fund	Other Funds	Total
HB 1003	Supplemental appropriations for various institutions as follows: Williston State College - \$491,850 for institution operations	\$491,850		\$491,850
	Dickinson State University - \$550,000 for digitization of documents at the Theodore Roosevelt Center	550,000		550,000
	State Board of Higher Education - \$2,700,000 for campus workforce initiatives, including \$1,000,000 for the Bismarck State College polytechnic transition, \$1,000,000 for the Dickinson State University dual-mission transition, and \$700,000 for Williston State College	2,700,000		2,700,000
HB 1012	Department of Transportation - \$13 million for road maintenance	13,000,000		13,000,000
HB 1018	Department of Commerce - \$28,000,000 for a beyond visual line of sight unmanned aircraft system program and \$750,000 for North Dakota gorge preservation grants	28,750,000		28,750,000
HB 1020	North Dakota State University Extension Service - \$345,000 for website and digital upgrades	345,000		345,000
SB 2001	Governor - Transfers \$15 million from the general fund to the Theodore Roosevelt presidential library and museum endowment fund	15,000,000		15,000,000
SB 2006	Tax Commissioner - \$590,000 for the homestead tax credit program and the disabled veterans' tax credit program	590,000		590,000
SB 2016	State Treasurer - \$8.1 million from the state disaster relief fund for distributions to non-oil-producing townships		\$8,100,000	8,100,000
SB 2024	Deficiency appropriations for various state agencies as follows: Office of Management and Budget - \$441,110 for lawsuit expenses	441,100		441,100
	Attorney General - \$50,000 from the general fund for prosecution witness fees and \$855,910 from federal funds for laboratory equipment	50,000	855,910	905,910
	Tax Department - \$1,320,000 for the homestead tax credit program (\$1,170,000) and the disabled veterans' tax credit program (\$150,000)	1,320,000		1,320,000
	Industrial Commission - \$269,408 for litigation expenses	269,408		269,408
	Bank of North Dakota - \$1 million to repay the interest on a loan associated with the state's share of disaster costs related to the Dakota Access Pipeline protests	1,000,000		1,000,000
	Adjutant General - \$887,823 from the general fund to repay a loan associated with the state's share of disaster costs related to flooding in the spring of 2017 and \$1,586,061 from the environment and rangeland protection fund to repay a loan associated with an emergency hay transportation program	887,823	1,586,061	2,473,884
	State Historical Society - \$265,000 for litigation expenses	265,000		265,000
SB 2293	Game and Fish Department - \$467,100 for administering the aquatic nuisance species education, inspection, and monitoring programs		467,100	467,100
SB 2297	Supplemental appropriations for various institutions as follows: Bismarck State College - \$8.9 million for the Nursing Building	8,900,000		8,900,000
	Dakota College at Bottineau - \$1 million for a dining hall and other projects	1,000,000		1,000,000
	Lake Region State College - \$1 million for a precision agriculture project	1,000,000		1,000,000
	North Dakota State University - \$20 million for an agriculture products development center	20,000,000		20,000,000
	North Dakota State University - \$8 million for the Dunbar Hall project	8,000,000		8,000,000
	University of North Dakota - \$9 million for the Gamble Hall project	9,000,000		9,000,000
	Valley City State University - \$2 million for the Communications and Fine Arts Building project	2,000,000		2,000,000
Total supplemental and deficiency appropriations for the 2017-19 biennium		\$115,560,181	\$11,009,071	\$126,569,252

OTHER FUNDS MAJOR TAX AND FEE CHANGES

SUMMARY

The schedule below summarizes bills approved by the 2019 Legislative Assembly with major tax or fee changes affecting other funds for the 2019-21 biennium.

Bill No.	Description	Estimated Impact - Other Funds
HB 1004	State Health Department - Increases the fees for vital records, which are deposited in the department's operating fund (\$1,923,000) and the children's trust fund (\$2,000).	\$1,925,000
HB 1100	Department of Human Services - Establishes a nonrefundable application fee of up to \$300 for administering and enforcing licensing and certification activities related to behavioral health services.	\$25,350
HB 1219	Insurance Commissioner - Establishes application and renewal fees for public adjuster licenses issued by the Insurance Commissioner.	\$8,625
HB 1291	Department of Transportation - Establishes a fee for an optional one-time permanent trailer registration.	Cannot be determined
HB 1292	Tax Commissioner - Allows for certain reductions to the purchase price of a vehicle resulting in a decrease in motor vehicle excise tax collections which are deposited in the general fund and the state aid distribution fund.	(\$14,800)
HB 1349	Agriculture Commissioner - Changes the industrial hemp license fee structure resulting in a decrease in licensing fees collected by the commissioner.	(\$142,925)
HB 1391	Insurance Commissioner - Establishes licensing fees related to self-service storage insurance.	\$10,000
HB 1439	Tax Commissioner - Provides an exemption from the oil extraction tax for incremental oil production using carbon dioxide produced from coal. The exemption is effective for 20 years if the oil well is located outside the Bakken or Three Forks Formations and for 10 years if the oil well is located within the Bakken or Three Forks Formations.	Cannot be determined
SB 2061	Department of Transportation - Establishes an annual road use fee of \$120 for electric vehicles, \$50 for plug-in hybrid vehicles, and \$20 for electric motorcycles.	Cannot be determined
SB 2065	State Forester - Increases the maximum fund balance of the State Forester reserve account from \$1 million to \$1.5 million and increases the minimum fund balance limit from \$700,000 to \$1.2 million allowing the State Forester to increase the fee on the sale of trees.	\$80,000
SB 2090	State Engineer - Changes the fee structure for water permit applications increasing the deposits in the resources trust fund.	\$60,000
SB 2093	Department of Financial Institutions - Increases the annual licensing fee for financial institutions from \$450 to one-quarter of 1 percent of the institution's transactions, not to exceed \$2,500, and provides for a minimum fee of \$500.	\$112,008
SB 2102	Insurance Commissioner - Requires discount medical plan organizations to register with the Insurance Commissioner and establishes a registration fee of \$500 and a renewal fee of \$250 per year.	\$15,000
SB 2210	Department of Health - Authorizes an additional certification fee to grow more medical marijuana plants.	\$50,000
SB 2293	Game and Fish Department - Increases the fee on motorboat and fishing licenses and deposits the collections into the aquatic nuisance species program fund.	\$1,806,145