

State of North Dakota
Final Budget Status Report
Legislative General Fund Revenue Changes to the Base Budget by Revenue Type
As of May 21, 2021

Revenue Type	Bill No.	Action By	General	
			Fund Change	Explanation Of Change
Beginning balance	Forecast Revision	HS	\$188,504,218	March 2021 revenue forecast revision
	Other	HS	(22,409,125)	Transfer to the budget stabilization fund based on 2021-23 biennium general fund appropriations
	HB1001	HS	(10,800)	Provides an exemption to the Governor for Roughrider awards
	HB1003	HS	(43,058)	Provides an exemption to the Attorney General for information technology equipment
	HB1008	HS	(12,000)	Provides an emergency clause related to the deposit of fees collected by the Public Service Commission in a special fund rather than the general fund
	HB1012	S	(4,435,000)	Provides exemptions to the Department of Human Services for behavioral health programs and other projects
	HB1013	S	(24,137,064)	Provides exemptions to the Department of Public Instruction to repurpose state school aid
	HB1015	HS	100,000,000	Recognizes additional 2019-21 legacy fund earnings transferred to the general fund
	HB1015	HS	(150,000)	Provides an exemption to the Office of Management and Budget for the state student internship program
	HB1015	HS	(100,000,000)	Transfer to the highway fund for the Department of Transportation to match federal funds
	HB1016	HS	(1,561,000)	Provides exemptions to the Adjutant General for tuition assistance and radio equipment
	HB1025	HS	(21,540,000)	Provides deficiency appropriations to various state agencies
	SB2005	HS	(15,000)	Authorizes additional spending for the Indian Affairs Commission prior to the end of the biennium
	SB2011	H	6,966,000	Replaces Highway Patrol general fund spending with federal funds
	SB2011	H	(50,530)	Provides an exemption to the Highway Patrol for ammunition purchases
	SB2015	HS	(6,000,000)	Provides an exemption to the Department of Corrections for maintenance and repairs
	SB2015	HS	43,689,050	Replaces Department of Corrections and Rehabilitation general fund spending with federal funds
	SB2018	HS	(8,978,803)	Provides exemptions to the Department of Commerce for unmanned aircraft systems, enhanced use lease grants, and other grant programs
	SB2025	HS	(50,000)	Provides an exemption to the Department of Veterans' Affairs for service dog grants

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Total Changes - Beginning balance			\$149,766,888	
Sales and use tax	Forecast Revision	HS	\$55,000,000	March 2021 revenue forecast revision
	HB1309	HS	(25,000,000)	Exempts contractors from use tax on items not contained in a purchase contract
	HB1449	HS	(951,000)	Creates a county aid distribution fund and deposits a portion of sales and use tax collections in the new fund rather than the general fund
	SB2220	HS	285,000	Authorizes retail sales of alcoholic beverages before noon on Sundays
Total Changes - Sales and use tax			\$29,334,000	
Motor vehicle excise tax	Forecast Revision	HS	12,000,000	March 2021 revenue forecast revision
	HB1449	HS	(136,000)	Creates a county aid distribution fund and deposits a portion of motor vehicle excise tax collections in the new fund rather than the general fund
Total Changes - Motor vehicle excise tax			\$11,864,000	
Individual income tax	Forecast Revision	HS	(5,000,000)	March 2021 revenue forecast revision
	HB1137	HS	(1,000,000)	Continues an income tax credit for donations to nonprofit private schools in North Dakota and increases the credit limits
Total Changes - Individual income tax			(\$6,000,000)	
Corporate income tax	Forecast Revision	HS	19,000,000	March 2021 revenue forecast revision
Oil and gas production tax	Forecast Revision	HS	69,359	March 2021 revenue forecast revision
Oil extraction tax	Forecast Revision	HS	(69,359)	March 2021 revenue forecast revision
Coal conversion tax	HB1412	HS	(42,600,000)	Exempts coal conversion facilities from the portion of the coal conversion tax that is distributed to the state general fund
Cigarette and tobacco tax	SB2156	HS	(70,800)	Raises the legal age to purchase and use tobacco products from 18 to 21 resulting in a decrease in tax collections
Gaming tax	Forecast Revision	HS	(11,500,000)	March 2021 revenue forecast revision
	HB1003	HS	34,373	Adjusts gaming tax allocations to political subdivisions increasing the gaming taxes deposited in the general fund

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Gaming tax	HB1212	HS	(\$19,780,781)	Deposits gaming taxes in a charitable gaming operation fund rather than the general fund and decreases the gaming tax collections by applying the tax rate to the adjusted gross proceeds rather than the gross proceeds
Total Changes - Gaming tax			<u>(\$31,246,408)</u>	
Insurance premium tax	HB1010	HS	(1,910,510)	Increases payments to fire departments and the North Dakota Firefighter's Association resulting in a decrease to the deposits in the general fund
	HB1087	HS	(17,540,170)	Continues an insurance premium tax credit for the payment of an assessment related to the invisible reinsurance pool
Total Changes - Insurance premium tax			<u>(\$19,450,680)</u>	
Departmental collections	HB1008	HS	(90,000)	Deposits fees collected by the Public Service Commission in a new special fund rather than the general fund
	HB1026	HS	305,700	Creates new grain processor and broker license fees based on the size of purchases
	HB1407	HS	1,436,326	Provides for 20 percent of any costs-savings resulting from tribal care coordination agreements to be deposited in the general fund
Total Changes - Departmental collections			<u>\$1,652,026</u>	
Mineral leasing fees	Forecast Revision	HS	10,000,000	March 2021 revenue forecast revision
Transfer - Budget stabilization interest	Forecast Revision	HS	16,000,000	March 2021 revenue forecast revision
Transfer - Strategic invst and impr fund	HB1015	HS	410,000,000	Transfer from the strategic investment and improvements fund to the general fund
Total All Changes:			<u>\$548,249,026</u>	