

**State of North Dakota
Final Budget Status Report
Legislative General Fund Revenue Changes to the Base Budget by Revenue Type
As of June 06, 2023**

Revenue Type	Bill No.	Action By	General Fund Change	Explanation Of Change
Beginning balance	Forecast Revision	HS	\$77,815,424	March 2023 forecast revision to 2021-23 biennium revenues
	Other	HS	(194,429,031)	Transfer to the budget stabilization fund based on 2023-25 biennium general fund appropriations
	HB1014	HS	(77,460)	Provides a deficiency appropriation to the Industrial Commission for full-time equivalent positions and a transfer to the fossil restoration fund
	HB1015	HS	(2,658,629)	Provides an exemption to the Department of Corrections and Rehabilitation allowing unspent funding to be continued into the 2023-25 biennium
	HB1018	HS	(5,402,124)	Provides an exemption to the Department of Commerce allowing unspent funding to be continued into the 2023-25 biennium
	HB1025	HS	(50,000)	Provides an exemption to the Department of Veterans' Affairs allowing unspent funding to be continued into the 2023-25 biennium
	HB1289	HS	(20,000)	Allows a court to waive unpaid fees if an individual completes an adult drug court program reducing fee revenue collections for the 2021-23 biennium with an emergency clause
	SB2003	HS	(2,760,000)	Transfers 2021-23 biennium lottery revenue to the gaming and excise tax allocation fund for litigation expenses in the 2023-25 biennium
	SB2004	HS	(11,000)	Provides a deficiency appropriation to the State Auditor for audit fee refunds to political subdivisions
	SB2008	HS	(60,000)	Provides a deficiency appropriation to the Public Service Commission for a transfer to the commission's program fund
	SB2012	HS	(4,150,000)	Provides an exemption to the Department of Health and Human Services allowing unspent funding to continue into the 2023-25 biennium
	SB2013	HS	(16,549,000)	Provides an exemption to the Department of Public Instruction allowing the state school aid to be repurposed and continued into the 2023-25 biennium
	SB2015	HS	(5,000)	Provides a deficiency appropriation to the Legislative Council for International Legislators' Forum dues
	SB2016	HS	(2,081,647)	Provides an exemption to the Adjutant General allowing unspent funding to be continued into the 2023-25 biennium
	SB2016	HS	(26,656)	Provides a deficiency appropriation to the Adjutant General for a transfer to the veterans' cemetery trust fund

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Beginning balance	SB2019	HS	(\$106,000)	Provides an exemption to the Parks and Recreation Development allowing unspent funding to be continued into the 2023-25 biennium
	SB2025	HS	(28,152,539)	Provides deficiency appropriations to various state agencies
	SB2183	HS	(20,000,000)	Provides a deficiency appropriation to the Adjutant General for emergency snow removal grants
	SB2284	HS	(1,837,000)	Provides an exemption to the Department of Public Instruction allowing the state school aid to be repurposed and continued into the 2023-25 biennium
Total Changes - Beginning balance			(\$200,560,662)	
Sales and use tax	Forecast Revision	HS	6,500,000	March 2023 forecast revision to 2023-25 biennium revenues
	HB1177	HS	(1,597,750)	Provides a sales tax exemption for children's diapers
	HB1359	HS	(1,208,000)	Extends the expiration date for the county aid distribution fund decreasing the sales and use tax collections deposited in the general fund
Total Changes - Sales and use tax			\$3,694,250	
Motor vehicle excise tax	Forecast Revision	HS	4,500,000	March 2023 forecast revision to 2023-25 biennium revenues
	HB1012	HS	(171,407,500)	Allocates 50 percent of the motor vehicle excise tax collections to a flexible transportation fund rather than the general fund
	HB1359	HS	(185,000)	Extends the expiration date for the county aid distribution fund decreasing the motor vehicle excise tax collections deposited in the general fund
Total Changes - Motor vehicle excise tax			(\$167,092,500)	
Individual income tax	Forecast Revision	HS	46,500,000	March 2023 forecast revision to 2023-25 biennium revenues
	HB1158	HS	(358,297,204)	Exempts income in the first bracket from taxation, consolidates the five income tax brackets into three brackets, and decreases the income tax rates
	HB1168	HS	(2,400,000)	Provides up to \$3 million of total individual and corporate income tax credits per year related to manufacturing and agriculture automation incentives
	SB2293	HS	(4,000,000)	Expands an individual income tax deduction for military pay to exclude state active duty military pay from taxation
Total Changes - Individual income tax			(\$318,197,204)	

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Corporate income tax	Forecast Revision	HS	(\$3,900,000)	March 2023 forecast revision to 2023-25 biennium revenues
	HB1168	HS	(3,600,000)	Provides up to \$3 million of total individual and corporate income tax credits per year related to manufacturing and agriculture automation incentives
Total Changes - Corporate income tax			(\$7,500,000)	
Oil and gas production tax	SB2367	HS	30,000,000	Increases the oil and gas tax revenue allocations to the general fund to provide total allocations of \$460 million
Oil extraction tax	SB2367	HS	30,000,000	Increases the oil and gas tax revenue allocations to the general fund to provide total allocations of \$460 million
Cigarette and tobacco tax	Forecast Revision	HS	(2,271,028)	March 2023 forecast revision to 2023-25 biennium revenues
Wholesale liquor tax	Forecast Revision	HS	(349,049)	March 2023 forecast revision to 2023-25 biennium revenues
Gaming tax	SB2012	HS	(500,000)	Allows the Department of Health and Human Services to use funding from the charitable gaming operating fund decreasing deposits in the general fund
	SB2281	HS	(337,000)	Increases gaming licensing fees and allocates a portion of gaming tax revenues to a new charitable gaming technology fund rather than the general fund
Total Changes - Gaming tax			(\$837,000)	
Insurance premium tax	Forecast Revision	HS	6,552,631	March 2023 forecast revision to 2023-25 biennium revenues
Departmental collections	HB1071	HS	193,176	Requires local emergency management organizations participating in the state regional emergency management program to reimburse the state for a portion of each regional coordinator's salaries and benefits
	HB1289	HS	(200,000)	Allows a court to waive unpaid fees if an individual completes an adult drug court program reducing fee revenue collections
	HB1501	HS	(33,600)	Removes the requirement for the Soybean Council to be audited resulting in a decrease in audit fee collections
	SB2010	HS	(1,851,371)	Provides funding for new FTE fire marshal positions and distributions to the North Dakota Firefighters Association from the insurance regulatory trust fund decreasing general fund collections
	SB2162	HS	(1,293,590)	Removes county mill levy requirements for gross production tax allocations allowing a county to receive funding that would be withheld and allocated to the state
	SB2180	HS	(26,061)	Decreases audit fee collections by allowing state agencies to be audited within a four year period rather than a two year period

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Departmental collections	SB2259	HS	(\$77,400)	Limits the amount the State Auditor may charge for agriculture commodity audit services decreasing departmental collections
	SB2325	HS	(1,000,000)	Allows revenue from the Securities Department to be deposited in a restitution assistance fund rather than the general fund
Total Changes - Departmental collections			(\$4,288,846)	
Transfer - Lottery	SB2003	HS	(400,000)	Increases the allocation of lottery proceeds to multijurisdictional drug force grant fund decreasing the revenue deposited in the general fund
Transfer - Legacy earnings fund	HB1379	HS	254,474,088	Provides allocations from the legacy earnings fund to the general fund for tax relief and other purposes (SB 2330 changes the definition of legacy fund earnings resulting in a decrease in revenue allocations; SB 2015 changes the percent of market value to 8 percent increasing the allocation of revenue, but the Governor vetoed the increase)
Transfer - Strategic invst and impr fund	SB2015	HS	50,000,000	Provides a transfer to the general fund
Transfer - Resources trust fund	SB2196	HS	1,873,288	Transfers funding from the resources trust fund related to accrued and unpaid interest on a water loan
Total All Changes:			(\$324,902,032)	