

HOUSE BILL NO. 1006

Introduced by

Appropriations Committee

(At the request of the Governor)

1 A BILL for an Act to provide an appropriation for defraying the expenses of the office of the tax
2 commissioner and for payment of state reimbursement under the homestead tax credit and
3 disabled veterans credit; to amend and reenact section 57-01-04 of the North Dakota Century
4 Code, relating to the tax commissioner's salary; and to provide for a transfer.

5 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

6 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds
7 as may be necessary, are appropriated out of any moneys in the general fund in the state
8 treasury, not otherwise appropriated, and from special funds derived from federal funds and
9 other income, to the tax commissioner for the purpose of defraying the expenses of the tax
10 commissioner and paying the state reimbursement under the homestead tax credit and disabled
11 veterans credit, for the biennium beginning July 1, 2013, and ending June 30, 2015, as follows:

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
14 Salaries and wages	\$18,797,710	\$2,354,105	\$21,151,815
15 Operating expenses	6,398,031	2,286,283	8,684,314
16 Capital assets	16,000	50,000	66,000
17 Homestead tax credit	8,792,788	21,892,212	30,685,000
18 <u>Salaries and wages</u>	<u>\$18,797,710</u>	<u>\$960,745</u>	<u>\$19,758,455</u>
19 <u>Accrued leave payments</u>	<u>0</u>	<u>624,818</u>	<u>624,818</u>
20 <u>Operating expenses</u>	<u>6,398,031</u>	<u>2,208,803</u>	<u>8,606,834</u>
21 <u>Capital assets</u>	<u>16,000</u>	<u>0</u>	<u>16,000</u>
22 <u>Homestead tax credit</u>	<u>8,792,788</u>	<u>1,892,212</u>	<u>10,685,000</u>
23 Disabled veterans credit	<u>4,243,920</u>	<u>2,934,080</u>	<u>7,178,000</u>
24 Total all funds	\$38,248,449	\$29,516,680	\$67,765,129

1	Less estimated income	10,000	115,000	125,000
2	Total general fund	\$38,238,449	\$29,401,680	\$67,640,129
3	Total all funds	\$38,248,449	\$8,620,658	\$46,869,107
4	Less estimated income	10,000	0	10,000
5	Total general fund	\$38,238,449	\$8,620,658	\$46,859,107
6	Full-time equivalent positions	134.00	0.00	134.00

SECTION 2. ONE-TIME FUNDING - EFFECT ON BASE BUDGET - REPORT TO

SIXTY-FOURTH LEGISLATIVE ASSEMBLY. The following amounts reflect the one-time funding items approved by the sixty-second legislative assembly for the 2011-13 biennium and the 2013-15 one-time funding items included in the appropriation in section 1 of this Act:

11	<u>One-Time Funding Description</u>	<u>2011-13</u>	<u>2013-15</u>
12	Oil impact adjustments	\$0	\$112,364
13	TAP project	0	1,000,000
14	TAP project	\$0	\$1,000,000
15	GenTax upgrade	1,000,000	0
16	Total general fund	\$1,000,000	\$1,112,364
17	Total general fund	\$1,000,000	\$1,000,000

The 2013-15 one-time funding amounts are not a part of the entity's base budget for the 2015-17 biennium. The tax commissioner shall report to the appropriations committees of the sixty-fourth legislative assembly on the use of this one-time funding for the biennium beginning July 1, 2013, and ending June 30, 2015.

SECTION 3. TRANSFER. There is transferred to the general fund in the state treasury, out of motor vehicle fuel tax revenue collected pursuant to section 57-43.1-02, the sum of \$1,777,360 for the purpose of reimbursing the general fund for expenses incurred in the collection of the motor vehicle fuels and special fuels taxes and the administration of these taxes.

SECTION 4. AMENDMENT. Section 57-01-04 of the North Dakota Century Code is amended and reenacted as follows:

1 **57-01-04. Salary.**

2 The annual salary of the state tax commissioner is ~~ninety-eight~~one hundred ~~five~~four
3 thousand ~~sixty-eight~~~~fifty-one~~forty dollars through June 30, ~~2012~~2014, and one hundred
4 ~~one~~~~nine~~seven thousand ~~ten~~twoone hundred ~~fifty-three~~sixty-one dollars thereafter.