

HOUSE BILL NO. 1061

Introduced by

Representative Glassheim

1 A BILL for an Act to amend and reenact section 57-01-02.1 of the North Dakota Century Code,
2 relating to tax collection agreements between the tax commissioner and home rule cities and
3 counties.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Section 57-01-02.1 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-01-02.1. Tax collection agreements with home rule cities or counties.**

- 8 1. The governing body of any ~~incorporated~~ city that has adopted the home rule
9 provisions of chapter 40-05.1, or of any county which has adopted the home rule
10 provisions of chapter 11-09.1, and the tax commissioner ~~are hereby authorized~~
11 ~~and empowered to~~ may enter into contractual agreements ~~whereby to give~~ the tax
12 commissioner ~~has~~ authority to collect any sales or use taxes assessed by ~~such~~
13 ~~incorporated~~ the city or county or income taxes assessed by the city.
- 14 2. ~~It is the duty of the~~ The tax commissioner ~~to shall~~ deposit with the state treasurer
15 all money collected under this section and to accompany each remittance with a
16 certificate showing the city or county for which it was collected. The state
17 treasurer, monthly, shall pay to the auditors of the several cities or counties the
18 money to which they are entitled under this section.
- 19 3. The agreements entered into under this section may also provide for an agreed
20 amount to be allowed the tax commissioner for services rendered in connection
21 with such collections. Any sums collected for services rendered must be paid to
22 the state treasurer for deposit in the general fund.