

Fifty-seventh  
Legislative Assembly  
of North Dakota

## ENGROSSED HOUSE BILL NO. 1135

Introduced by

Representative Weisz

Senator Klein

1 A BILL for an Act to amend and reenact section 52-09-08, subsection 36 of section 57-15-06.7,  
2 and subsection 6 of section 57-15-28.1 of the North Dakota Century Code, relating to  
3 limitations on the levy by counties for comprehensive health care insurance programs; and to  
4 provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Section 52-09-08 of the North Dakota Century Code is  
7 amended and reenacted as follows:

8 **52-09-08. Default in taxes - Interest - Action to collect - Levy of tax by political**  
9 **subdivisions.** Taxes unpaid on the date on which they are due and payable, as prescribed by  
10 the bureau, must bear interest at the rate of one-half of one per centum per month from and  
11 after that date until payment plus accrued interest is received by the bureau; provided, that the  
12 bureau may prescribe fair and reasonable regulations pursuant to which interest does not  
13 accrue with respect to taxes required. The amount of interest imposed may not be less than  
14 five dollars. Interest collected pursuant to this section must be paid into the old-age and  
15 survivors' fund. A political subdivision, except a school district, a multidistrict special education  
16 board, or a center board of an area vocational and technology center, shall levy a tax sufficient  
17 to meet its obligations under this chapter, up to a maximum levy not exceeding the limitation in  
18 section 57-15-28.1 or, for counties, the limitation in subsection 36 of section 57-15-06.7. Within  
19 the levy limitations set out in subsection 6 of section 57-15-28.1 and subsection 36 of section  
20 57-15-06.7, the governing body of a county may levy a tax for comprehensive health care  
21 insurance employee benefit programs duly established by the governing body. Any obligations  
22 under this chapter over and above the amount raised by the maximum levy permitted in this  
23 section must be paid out of the general fund of the political subdivision. All payments by a

1 school district for obligations incurred under this chapter must be made out of the school  
2 district's general fund established pursuant to section 57-15-14.2.

3 **SECTION 2. AMENDMENT.** Subsection 36 of section 57-15-06.7 of the North Dakota  
4 Century Code is amended and reenacted as follows:

5 36. A county levying a tax for old-age and survivors' insurance or comprehensive  
6 health care insurance employee benefit programs according to section 52-09-08,  
7 for social security, for an employee retirement program established by the  
8 governing body, for county automation and telecommunications under section  
9 57-15-62, or for any combination of those purposes, may levy a tax not exceeding  
10 thirty mills. The portion of the levy under this subsection for county automation  
11 and telecommunications under section 57-15-62 may not exceed five mills. The  
12 portion of the levy under this subsection for comprehensive health care insurance  
13 employee benefit programs under section 52-09-08 may not exceed four mills.

14 **SECTION 3. AMENDMENT.** Subsection 6 of section 57-15-28.1 of the North Dakota  
15 Century Code is amended and reenacted as follows:

16 6. A county levying a tax for comprehensive health care insurance employee benefit  
17 programs in accordance with section 52-09-08 may levy a tax not exceeding four  
18 mills and the limitation in subsection 36 of section 57-15-06.7.

19 **SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
20 December 31, 2000.