

Introduced by

Representatives D. Johnson, Mueller

Senator Klein

1 A BILL for an Act to create and enact a new section to chapter 11-10 of the North Dakota  
2 Century Code, relating to counties not issuing refunds of taxes or fees unless the amount to be  
3 refunded is five dollars or more.

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

5 **SECTION 1.** A new section to chapter 11-10 of the North Dakota Century Code is  
6 created and enacted as follows:

7 **Refund of taxes or fees - Minimum amount.** Notwithstanding any other provision of  
8 law, a person is not entitled to a tax or fee refund, to be paid or approved by a county officer or  
9 employee, unless the amount of the refund is five dollars or more.