

HOUSE BILL NO. 1085

Introduced by

Political Subdivisions Committee

(At the request of the Office of Management and Budget)

1 A BILL for an Act to amend and reenact section 54-27-04 of the North Dakota Century Code,
2 relating to transmission of state taxes by county treasurers.

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

4 **SECTION 1. AMENDMENT.** Section 54-27-04 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **54-27-04. County treasurers to transmit state taxes ~~collected and to furnish office~~**
7 **~~of management and budget monthly statements of taxes collected.~~** The county treasurer,
8 as an agent of the state, shall, on or before the fifteenth of each month, transmit in full to the
9 state treasurer all state taxes collected in the previous month together with a report thereon ~~in~~
10 ~~duplicate~~. The original ~~of said~~ report must be forwarded with the remittance to the state
11 treasurer ~~and the duplicate thereof to the office of management and budget.~~

12 The state treasurer shall ~~forthwith~~ furnish a receipt to the county treasurer for the funds
13 received, send a duplicate of the receipt to the county auditor, and cover ~~said~~ the amounts to
14 the state taxes distribution fund.

15 The director of the office of management and budget, on or before the last day of same
16 month shall, by drawing appropriate warrants on the state taxes distribution fund, transfer ~~such~~
17 the funds to the general fund and other funds in accordance with the purposes for which the
18 taxes were levied and collected.