

**Sixty-third Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 8, 2013**

HOUSE BILL NO. 1178
(Representatives Drovdal, Froseth)
(Senators Cook, Lyson, Warner)

AN ACT to create and enact a new section to chapter 57-06 of the North Dakota Century Code, relating to a penalty for continued failure of a public utility company to submit reports; to amend and reenact sections 57-06-09 and 57-06-21 of the North Dakota Century Code, relating to extensions of time for utility company reporting and applicable penalties and due dates for filing reports with the county auditor and tax commissioner; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new section to chapter 57-06 of the North Dakota Century Code is created and enacted as follows:

Penalty for continued failure to furnish report.

If any company fails to make the report required under this chapter for three consecutive years, the state board of equalization shall add a penalty of five thousand dollars for each failure to make the required report, which must be collected as a part of the tax.

SECTION 2. AMENDMENT. Section 57-06-09 of the North Dakota Century Code is amended and reenacted as follows:

57-06-09. Penalty for failure to furnish statement report.

If any company refuses or neglects to make the ~~reports~~report required by this chapter or refuses or neglects to furnish any information requested, the tax commissioner shall obtain the best information available on the facts necessary to be known in order to discharge the tax commissioner's duties with respect to the valuation and assessment of the property of ~~such~~the company. If any company fails to make the report required under this chapter on or before the first day of May of any year, the state board of equalization shall add ten percent to the assessed value of the property of the company for that year, but the tax commissioner, upon written application received on or before the first day of May, may grant ~~extensions~~an extension of time ~~within which such returns must be filed~~through the first day of June to file the required report. If any company fails to make the report required under this chapter on or before the first day of July of any year, the state board of equalization shall add an additional ten percent to the assessed value of the property of the company for that year. On or before the fifteenth day of July, for good cause shown, the tax commissioner may waive all or any part of the penalty that attached under this section.

SECTION 3. AMENDMENT. Section 57-06-21 of the North Dakota Century Code is amended and reenacted as follows:

57-06-21. Reports to county auditors.

On or before the ~~first~~fifteenth day of ~~May~~March of each year, each company required to be assessed under this chapter shall file with the county auditor of each county within which any part of its operative property is located a report giving a general description of all its property located within the county, with operative and nonoperative property listed separately. ~~Such~~The report must give the length of the line or lines within the county and the length in each taxing district of each line constituting part of a single and continuous line or property. The company also shall file with the county auditor and the tax commissioner a map of all of its lines within the county showing clearly the length of its lines within each taxing district as of January first of that year ~~and shall file revised maps in subsequent years if changes have been made in its operative property~~. To facilitate the making of ~~such~~the maps, the county auditor

~~annually, on or before the first day of April~~February of each year, shall ~~mail~~provide to ~~the~~each company an ~~accurate~~current map of the county showing the boundaries of each ~~assessment~~taxing district and ~~school district~~in the county.

SECTION 4. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2013.

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-third Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1178.

House Vote: Yeas 81 Nays 7 Absent 6

Senate Vote: Yeas 44 Nays 2 Absent 1

Chief Clerk of the House

Received by the Governor at _____ M. on _____, 2013.

Approved at _____ M. on _____, 2013.

Governor

Filed in this office this _____ day of _____, 2013,

at _____ o'clock _____ M.

Secretary of State