

Introduced by

Senators Bekkedahl, Dotzenrod

Representatives Frantsvog, Glasheim, Steiner

1 A BILL for an Act to amend and reenact sections 57-51-14 and 57-51.1-06 of the North Dakota  
2 Century Code, relating to allocation and distribution of the oil and gas gross production tax and  
3 the oil extraction tax pursuant to the distribution rules in place when revenue is received; and to  
4 provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Section 57-51-14 of the North Dakota Century Code is  
7 amended and reenacted as follows:

8 **57-51-14. Duties of commissioner and state treasurer.**

9 It is the duty of the commissioner to deposit with the state treasurer all moneys collected by  
10 the commissioner under this chapter and to accompany each remittance, when possible, with a  
11 certificate showing the county where produced. The state treasurer, no less than quarterly, shall  
12 pay over to the county treasurers and city auditors of the several counties the moneys to which  
13 they are entitled hereunder. For purposes of distributions and allocations made by the state  
14 treasurer under this chapter and chapters 57-51.1 and 57-51.2, all revenue collected by the  
15 commissioner under this chapter must be considered revenue collections for the period in which  
16 the revenue was received by the commissioner.

17 **SECTION 2. AMENDMENT.** Section 57-51.1-06 of the North Dakota Century Code is  
18 amended and reenacted as follows:

19 **57-51.1-06. Oil extraction tax development fund established.**

20 The tax imposed by section 57-51.1-02 must be paid to the state treasurer when collected  
21 by the state tax commissioner and must be credited to a special fund in the state treasury, to be  
22 known as the oil extraction tax development fund. The moneys accumulated in such fund must  
23 be allocated as provided in this chapter and the legislative assembly shall make any  
24 appropriation of money that may be necessary to accomplish the purposes of this chapter. For

1 purposes of distributions and allocations made by the state treasurer under this chapter and  
2 chapters 57-51 and 57-51.2, all revenue collected by the commissioner under this chapter must  
3 be considered revenue collections for the period in which the revenue was received by the  
4 commissioner.

5 **SECTION 3. EFFECTIVE DATE.** This Act is effective for revenues collected after July 31,  
6 2015.