

Introduced by

Senators Oehlke, Erbele, Robinson

Representatives Froseth, Kreidt, Trottier

1 A BILL for an Act to amend and reenact subsection 5 of section 57-15-56 and section  
2 57-39.2-26.2 of the North Dakota Century Code, relating to matching grants to counties for  
3 senior citizen services and programs; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 5 of section 57-15-56 of the North Dakota Century  
6 Code is amended and reenacted as follows:

7 5. The state treasurer shall provide matching funds as provided in this subsection for  
8 counties for senior citizen services and programs funded as required by this section.  
9 The grants must be made on or before March first of each year to each eligible county.  
10 A county receiving a grant under this section which has not levied a tax under this  
11 section shall transfer the amount received to a city within the county which has levied  
12 a tax under this section. A grant may not be made to any county that has not filed with  
13 the state treasurer a written report verifying that grant funds received in the previous  
14 year under this subsection have been budgeted for the same purposes permitted for  
15 the expenditure of proceeds of a tax levied under this section. The written report must  
16 be received by the state treasurer on or before February first of each year following a  
17 year in which the reporting county received grant funds under this subsection. A  
18 matching fund grant must be provided from the senior citizen services and programs  
19 fund to each eligible county equal to ~~eighty-five~~one hundred percent of the amount  
20 levied in dollars in the county under this section for the taxable year, but the matching  
21 fund grant applies only to a levy of up to one mill under this section.

22 **SECTION 2. AMENDMENT.** Section 57-39.2-26.2 of the North Dakota Century Code is  
23 amended and reenacted as follows:

1           **57-39.2-26.2. Allocation of revenues to senior citizen services and programs**  
2 **matching fund - Continuing appropriation.**

3           Notwithstanding any other provision of law, a portion of sales, use, and motor vehicle excise  
4 tax collections equal to the amount of revenue that would have been generated by a levy of  
5 ~~eighty-five~~one hundred percent of one mill on the taxable valuation of all property in the state  
6 subject to a levy under section 57-15-56 in the previous taxable year must be deposited by the  
7 state treasurer in the senior citizen services and programs fund during the period from July first  
8 through December thirty-first of each year. The state tax commissioner shall certify to the state  
9 treasurer the portion of sales, use, and motor vehicle excise tax revenues which must be  
10 deposited in the fund as determined under this section. Revenues deposited in the senior  
11 citizen services and programs fund are provided as a standing and continuing appropriation for  
12 allocation as provided in subsection 5 of section 57-15-56. Any unexpended and unobligated  
13 amount in the senior citizen services and programs fund at the end of any biennium must be  
14 transferred by the state treasurer to the state general fund.

15           **SECTION 3. EFFECTIVE DATE.** Section 1 of this Act is effective for taxable years  
16 beginning after December 31, 2014. Section 2 of this Act is effective for taxable events  
17 occurring after June 30, 2015.