Sixty-fifth Legislative Assembly of North Dakota In Regular Session Commencing Tuesday, January 3, 2017

HOUSE BILL NO. 1354 (Representatives Dockter, Headland, Nathe, Owens) (Senator Schaible)

AN ACT to create and enact a new subsection to section 57-01-02 of the North Dakota Century Code, relating to the ability of the tax commissioner to make disclosures regarding taxpayers receiving tax deductions or credits; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new subsection to section 57-01-02 of the North Dakota Century Code is created and enacted as follows:

Upon receipt of a written request from the chairman of the legislative management or the chairman of a standing committee of the legislative assembly, the tax commissioner shall disclose the amount of any tax deduction or credit that was claimed or earned by a taxpayer. This subsection does not authorize disclosure of the taxpayer's name or any other information prohibited from disclosure under title 57. The tax commissioner shall provide notice to taxpayers of possible disclosure under this subsection, in a manner as prescribed by the tax commissioner.

SECTION 2. EFFECTIVE DATE. This Act is effective for tax incentives awarded after July 31, 2017.

H. B. NO. 1354 - PAGE 2

| | Speaker of the House | | | President of the Senate | |
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| | Chief C | elerk of the House | | Secretary of the Senate | |
| This certifies the Assembly of No | nat the within bi orth Dakota and | ll originated in the is known on the r | House of Repre ecords of that bo | esentatives of the Sixty ody as House Bill No. 1 | /-fifth Legislative 354. |
| House Vote: | Yeas 92 | Nays 0 | Absent 2 | | |
| Senate Vote: | Yeas 46 | Nays 0 | Absent 1 | | |
| | | | | Chief Clerk of the Ho | ouse |
| Received by the Governor atM. on | | | | | , 2017. |
| Approved atM. on | | | | | , 2017. |
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| | | | | Governor | |
| Filed in this office thisday of | | | | | , 2017, |
| at o' | clock | <u>.</u> M. | | | |
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| | | | | Secretary of State | |