

Sixty-seventh  
Legislative Assembly  
of North Dakota

## ENGROSSED HOUSE BILL NO. 1006

Introduced by

Appropriations Committee

1 A BILL for an Act to provide an appropriation for defraying the expenses of the office of the tax  
2 commissioner and for payment of state reimbursement under the homestead tax credit and  
3 disabled veterans' tax credit; to amend and reenact section 57-01-04 of the North Dakota  
4 Century Code, relating to the salary of the state tax commissioner; to provide an exemption;  
5 and to provide for a transfer.

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

7 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds  
8 as may be necessary, are appropriated out of any moneys in the general fund in the state  
9 treasury, not otherwise appropriated, and from special funds derived from federal funds and  
10 other income, to the tax commissioner for the purpose of defraying the expenses of the tax  
11 commissioner and paying the state reimbursement under the homestead tax credit and disabled  
12 veterans' tax credit, for the biennium beginning July 1, 2021, and ending June 30, 2023, as  
13 follows:

	Base Level	Adjustments or Enhancements	Appropriation
16 <del>Salaries and wages</del>	<del>\$22,867,956</del>	<del>(\$525,154)</del>	<del>\$22,342,802</del>
17 <del>Operating expenses</del>	<del>7,112,460</del>	<del>353,660</del>	<del>7,466,120</del>
18 <del>Capital assets</del>	<del>6,000</del>	<del>0</del>	<del>6,000</del>
19 <del>Homestead tax credit</del>	<del>15,800,000</del>	<del>2,200,000</del>	<del>18,000,000</del>
20 <del>Disabled veterans' tax credit</del>	<del>8,410,200</del>	<del>5,589,800</del>	<del>14,000,000</del>
21 <del>Total all funds</del>	<del>\$54,196,616</del>	<del>\$7,618,306</del>	<del>\$61,814,922</del>
22 <del>Less estimated income</del>	<del>125,000</del>	<del>0</del>	<del>125,000</del>
23 <del>Total general fund</del>	<del>\$54,071,616</del>	<del>\$7,618,306</del>	<del>\$61,689,922</del>
24 <del>Full-time equivalent positions</del>	<del>123.00</del>	<del>(5.00)</del>	<del>118.00</del>

1	Salaries and wages	\$22,867,956	(\$273,760)	\$22,594,196
2	Operating expenses	7,112,460	353,660	7,466,120
3	Capital assets	6,000	0	6,000
4	Homestead tax credit	15,800,000	2,200,000	18,000,000
5	Disabled veterans' tax credit	8,410,200	7,889,800	16,300,000
6	Total all funds	\$54,196,616	\$10,169,700	\$64,366,316
7	Less estimated income	125,000	0	125,000
8	Total general fund	\$54,071,616	\$10,169,700	\$64,241,316
9	Full-time equivalent positions	123.00	(5.00)	118.00

10       **SECTION 2. EXEMPTION - LINE ITEM TRANSFERS.** Notwithstanding section 54-16-04,  
11 the state tax commissioner may transfer funds between the homestead tax credit and disabled  
12 veterans' tax credit line items in section 1 of this Act if one line item does not have sufficient  
13 funds available for state reimbursement of eligible tax credits. The state tax commissioner shall  
14 notify the office of management and budget and the legislative council of any transfers made  
15 pursuant to this section.

16       **SECTION 3. MOTOR VEHICLE FUEL TAX REVENUE TRANSFER.** There is transferred to  
17 the general fund in the state treasury out of motor vehicle tax revenue collected pursuant to  
18 section 57-43.1-02, the sum of \$1,873,744, for the purpose of reimbursing the general fund for  
19 expenses incurred in the collection of the motor vehicle fuels and special fuels taxes and the  
20 administration of these taxes, for the biennium beginning July 1, 2021, and ending June 30,  
21 2023.

22       **SECTION 4. STATEWIDE LITIGATION FUNDING POOL - PAYMENT OF TAX**  
23 **COMMISSIONER LITIGATION-RELATED EXPENSES.** The tax commissioner may submit  
24 litigation-related expenses to the attorney general which the attorney general shall pay from the  
25 statewide litigation funding pool for litigation expenses incurred by the tax commissioner, for the  
26 biennium beginning July 1, 2021, and ending June 30, 2023.

27       **SECTION 5. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is  
28 amended and reenacted as follows:

29       **57-01-04. Salary.**

30       The annual salary of the state tax commissioner is one hundred ~~seventeen~~twenty-one  
31 thousand ~~eighty-seven~~eight hundred fourteen dollars through June 30, ~~2020~~2022, and one

Sixty-seventh  
Legislative Assembly

1 | hundred twenty ~~twenty-three~~ twenty-four thousand fourteen ~~six~~ two hundred ~~forty-one~~ fifty dollars  
2 | thereafter.