

HOUSE BILL NO. 1186

Introduced by

Representatives Nehring, Fegley, Porter, Thomas

1 A BILL for an Act to create and enact sections 11-28.3-15 and 11-28.3-16 of the North Dakota
2 Century Code, relating to ambulance service districts; and to amend and reenact sections
3 11-28.3-01, 11-28.3-02, 11-28.3-03, 11-28.3-04, 11-28.3-05, 11-28.3-06, and 11-28.3-07,
4 subsection 1 of section 11-28.3-08, sections 11-28.3-09, 11-28.3-12, 11-28.3-13, 11-28.3-14,
5 subsection 6 of section 40-01.1-04, subsection 11 of section 44-04-17.1, subdivision q of
6 subsection 1 of section 54-10-14, sections 57-15-30.2, 57-15-50, 57-15-51.1, 57-39.2-26.1, and
7 subsection 21 of section 58-03-07 of the North Dakota Century Code, relating to ambulance
8 service districts.

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

10 **SECTION 1. AMENDMENT.** Section 11-28.3-01 of the North Dakota Century Code is
11 amended and reenacted as follows:

12 **11-28.3-01. Territory to be organized - Petition.**

13 ~~Whenever twentyfive~~ qualified electors, or if there are fewer than fifty qualified electors, fifty
14 ~~percent of the qualified electors, as determined by the vote cast in the last preceding~~
15 ~~gubernatorial election,~~ residing in any rural territory, equivalent in area to one township or more
16 not presently served by an existing ~~emergency medical~~ ambulance service district, elect to form,
17 organize, establish, equip, and maintain a ~~rural~~ an ambulance service district, ~~they~~ the qualified
18 electors shall signify their intention by presenting to the county auditor of the county or counties
19 in which the territory is situated a petition setting forth the desires and purposes of the
20 petitioners. The petition ~~shall~~ must contain the full names and post-office addresses of the
21 petitioners, the suggested name of the proposed district, the area in square miles [hectares] to
22 be included therein, and a complete description according to government survey, wherever
23 possible, of the boundaries of the real properties intended to be embraced in the proposed ~~rural~~
24 ambulance service district. A plat or map showing the suggested boundaries of the proposed

1 district ~~shall~~must accompany the petition, and the petitioner also shall also deposit with the
2 county auditor a sum sufficient to defray the expense of publishing the notices required by
3 sections 11-28.3-02 and 11-28.3-03. Provided further that any city located within the area,
4 whether such city has emergency medical services or not, may be included in the ~~rural~~
5 ambulance district if twenty percent or more of the qualified electors residing in the city sign the
6 petition.

7 **SECTION 2. AMENDMENT.** Section 11-28.3-02 of the North Dakota Century Code is
8 amended and reenacted as follows:

9 **11-28.3-02. Election in affected counties.**

10 When a petition is filed in the office of the county auditor pursuant to section 11-28.3-01, the
11 county auditor shall determine and certify that the petition has been signed by at least
12 ~~twenty~~fifty qualified electors, or if there are fewer than fifty qualified electors residing in the
13 territory, fifty percent of the ~~qualified electors voting at the last general election for governor~~
14 ~~and~~eligible voters residing within the boundaries of the proposed district. If the proposed district
15 is situated within two or more counties, the county auditor of the county wherein most of the
16 petitioners reside shall confer with the other affected county auditors for the purpose of
17 determining the adequacy of the petitions in all the counties affected.

18 If the county auditor or county auditors determine ~~that~~ the petitions submitted are adequate
19 according to the provisions of this chapter, the question of whether the ~~rural~~ ambulance service
20 district ~~shall~~is to be formed and organized ~~shall~~must be submitted to a vote of the qualified
21 electors residing in the proposed district at the next ensuing countywide special, primary, or
22 general election. The election provided for by this chapter ~~shall~~must be conducted in the same
23 manner as other county elections are conducted, except as otherwise provided by this chapter.

24 **SECTION 3. AMENDMENT.** Section 11-28.3-03 of the North Dakota Century Code is
25 amended and reenacted as follows:

26 **11-28.3-03. Notice of election.**

27 In addition to the usual requirements of notices of election, the notice for an election at
28 which the question provided for in this chapter will be voted upon ~~shall~~must include a statement
29 describing the boundaries of the proposed ~~rural~~ ambulance service district, expressed,
30 wherever possible, in terms of the government survey, a statement setting forth a
31 ~~specified~~maximum allowed mill levy for the proposed district, which levy ~~shall~~may not exceed

1 the limitation in section 11-28.3-09. The notice of election shall also must state the voting areas
2 in which the question provided by this chapter will be on the ballot.

3 **SECTION 4. AMENDMENT.** Section 11-28.3-04 of the North Dakota Century Code is
4 amended and reenacted as follows:

5 **11-28.3-04. Form of ballot - Vote required to approve.**

6 The ballot on the question of forming a ~~rural~~alan ambulance service district must be in
7 substantially the following form:

8 Shall (name of taxing district or districts) levy a tax of not to exceed _____ mills for the
9 purpose of forming a ~~rural~~alan ambulance district?

10 Yes

11 No

12 If a majority of all the votes cast on the question of levying a tax and forming a ~~rural~~alan
13 ambulance service district are in favor of such a tax levy, then the formation of the district is
14 approved.

15 **SECTION 5. AMENDMENT.** Section 11-28.3-05 of the North Dakota Century Code is
16 amended and reenacted as follows:

17 **11-28.3-05. Notice by county auditor of meeting to organize district.**

18 If a ~~rural~~alan ambulance service district is approved as provided in this chapter, the county
19 auditor of the county in which the proposed district is located shall issue notice of a public
20 meeting to organize the ~~rural~~ ambulance service district. The notice shall must be given by
21 publication once a week for two consecutive weeks, the last notice appearing seven days
22 before the date of the meeting in a newspaper of general circulation within the proposed district.
23 The notice shall must be addressed to all qualified electors residing within the boundaries of the
24 district, shall describe the boundaries of the district, and shall state the date, time, and place of
25 the meeting. If the district is located within two or more counties, the county auditors of the
26 counties shall confer and set the date, time, and place of the meeting and shall cause the
27 publication of the meeting notice in each of said counties.

28 **SECTION 6. AMENDMENT.** Section 11-28.3-06 of the North Dakota Century Code is
29 amended and reenacted as follows:

1 **11-28.3-06. Organization - Board of directors.**

2 At the time and place fixed by the county auditor for the public meeting as provided in
3 section 11-28.3-05, the qualified electors present who reside within the boundaries of the district
4 shall proceed to organize the district. Permanent organization must be effected by the election
5 of a board of directors consisting of not less than five nor more than ten residents of the district.
6 The board of directors shall meet as soon after the organizational meeting as possible to elect a
7 president, a vice president, and a secretary-treasurer. All directors and officers must be elected
8 for two years and hold office until their successors have been elected and qualified, except that
9 at the first election the vice president must be elected as provided in this section for a one-year
10 term, and one-half, or as close to one-half as possible depending upon the total number of
11 directors, of the directors elected at the first election after July 1, 1977, must be selected by lot
12 in the presence of a majority of such directors to serve one-year terms. A district may specify in
13 its bylaws a specified number of directors within the limitations in this section, provided each
14 township or group of townships receives equal representation on the board with respect to the
15 regions. The bylaws also may allow for a combination of regional directors and at-large
16 directors. If a vacancy occurs in a board position due to a resignation, a special meeting must
17 be called and held within sixty days of the resignation for the purpose of electing a director to
18 serve the remainder of the term. All officers and directors shall serve without pay, except the
19 secretary-treasurer, who may be paid a salary determined by the board of directors.

20 **SECTION 7. AMENDMENT.** Section 11-28.3-07 of the North Dakota Century Code is
21 amended and reenacted as follows:

22 **11-28.3-07. Regular meeting to be held - Special meeting.**

23 ~~A regular~~An annual meeting of the electors who reside within the boundaries of a district
24 ~~shall~~must be held in the first quarter of each calendar year, ~~and special meetings may be called~~
25 ~~by the board of directors at any time.~~ The secretary-treasurer shall give notice of the annual
26 meeting by one publication in a legal newspaper of general circulation in each county in which
27 the district is situated. The meeting shall be held not less than seven nor more than fourteen
28 days after the date of publication of the notice. With proper notice as required under section
29 44-04-20, the board of directors may call special meetings as necessary.

30 **SECTION 8. AMENDMENT.** Subsection 1 of section 11-28.3-08 of the North Dakota
31 Century Code is amended and reenacted as follows:

- 1 1. Develop a general emergency medical service program for the district.
2 Notwithstanding section 57-40.6-10, the board of directors shall determine response
3 areas within the district boundaries and notify appropriate public safety answering
4 points and the state department of health determined response areas.

5 **SECTION 9. AMENDMENT.** Section 11-28.3-09 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **11-28.3-09. Emergency medical service policy - Levy - Financial report.**

- 8 1. The board of directors shall establish a general emergency medical service policy for
9 the district and annually shall ~~annually~~ estimate the probable expense for carrying out
10 that policy. The estimate ~~shall~~must be certified by the president and secretary to the
11 proper county auditor or county auditors, on or before June thirtieth of each year. In
12 the year for which the levy is sought, a board of directors of a ~~rural~~rural ambulance
13 service district seeking approval of a property tax levy under this chapter ~~must~~shall file
14 with the county auditor of the counties within the ~~rural~~ ambulance service district, at a
15 time and in a format prescribed by the county auditors, a financial report for the
16 preceding calendar year showing the ending balances of each fund held by the ~~rural~~-
17 ambulance service district during that year. The board or boards of county
18 commissioners may levy a tax not to exceed the mill rate approved by the electors of
19 the district under section 11-28.3-04, ~~and in no event exceeding.~~ If the board wishes to
20 levy a tax in excess of that approved by the electors, the board, upon its own motion,
21 may place the question of increasing the maximum allowable mill levy for the electors
22 to approve at a regular or special election. The amount levied under this section may
23 not exceed a mill rate of fifteen mills upon the taxable property within the district for the
24 maintenance of the ~~rural~~ ambulance service district for the fiscal year as provided by
25 law. ~~A rural~~An ambulance service district may be dissolved by approval of electors of
26 the district as provided in section 11-28.3-13.
- 27 2. The tax levied for a ~~rural~~rural ambulance service district ~~shall~~must be:
28 a. Collected as other taxes are collected in the county.
29 b. Turned over to the secretary-treasurer of the ~~rural~~ ambulance service district,
30 who ~~shall~~must be bonded in the amount of at least five thousand dollars.

- 1 c. Deposited by the secretary-treasurer in a state or national bank in a district
2 account.
- 3 d. Paid out upon warrants drawn upon the district account by authority of the board
4 of directors of the district, bearing the signature of the secretary-treasurer and the
5 countersignature of the president.
- 6 3. ~~In no case shall the~~The amount of the tax levy may not exceed the amount of funds
7 required to defray the expenses of the district for a period of one year as embraced in
8 the annual estimate of expense, including the amount of principal and interest upon
9 the indebtedness of the district for the ensuing year. The district may include in its
10 operating budget no more than ten percent of its annual operating budget as a
11 depreciation expense to be set aside in a dedicated emergency medical services
12 sinking fund deposited with the treasurer for the replacement of equipment and
13 ambulances. The ten percent emergency medical services sinking fund may be in
14 addition to the actual annual operating budget, but the total of the annual operating
15 budget and the annual ten percent emergency medical services sinking fund shall not
16 exceed the amount of revenue that would be generated by application of the
17 maximum mill levy approved by the electors.

18 **SECTION 10. AMENDMENT.** Section 11-28.3-12 of the North Dakota Century Code is
19 amended and reenacted as follows:

20 **11-28.3-12. ~~Rural ambulance~~Ambulance service district may enter into contract.**

21 Any ~~rural~~ ambulance service district may enter ~~into~~ a contract with another ~~rural~~ ambulance
22 service district, or other emergency service operation, to consolidate or cooperate for mutual
23 ambulance services or emergency vehicle services, or may enter ~~into~~ a contract with any
24 federal, state, or local government agency for ambulance services or emergency vehicle
25 services, upon terms suitable to all concerned.

26 **SECTION 11. AMENDMENT.** Section 11-28.3-13 of the North Dakota Century Code is
27 amended and reenacted as follows:

28 **11-28.3-13. Boundaries of ~~rural~~ ambulance service district - Dissolution of the**
29 **district.**

30 The boundaries of any ~~rural~~ ambulance service district organized under ~~the provisions of~~
31 this chapter may be changed in the manner prescribed by sections ~~11-28.3-01 through~~

1 ~~11-28.3-06~~11-28.3-15 or 11-28.3-16, but a change in the boundary of a district does not impair
2 or affect its organization or its right in or to property; nor does it impair, affect, or discharge any
3 contract, obligation, lien, or charge for or upon which it might be liable had such change of
4 boundaries not been made. ~~When a boundary change is requested, the petition, notice of~~
5 ~~election, and ballot must all indicate that the purpose of the election is to alter the boundaries of~~
6 ~~an existing rural ambulance service district. The petition and notice of election must describe~~
7 ~~with particularity both the present and the proposed boundaries of the district.~~

8 Dissolution of a rural ambulance service district may be accomplished in the manner
9 prescribed by sections ~~11-28.3-01 through 11-28.3-04~~11-28.3-15 or 11-28.3-16. The petition and
10 notice of election must state that the purpose of the election is to dissolve the rural ambulance
11 service district and must describe its boundaries. The ballot to dissolve a rural ambulance
12 service district must be in substantially the following form:

13 Shall (name of taxing district or districts) cease to levy a tax for the purpose of maintaining a
14 rural ambulance service district, and shall such district be dissolved?

15 Yes

16 No

17 If a majority of all votes cast on the question are in favor of dissolution, ~~then~~ the district is
18 dissolved thirty days after the canvass of the votes. After all debts and obligations of the district
19 are paid, any remaining funds must be deposited in the general fund of the county in which the
20 district was contained. If the dissolved district was located in more than one county, ~~then~~ any
21 funds remaining after all debts and obligations are paid must be divided among those counties
22 in the same proportion as the geographical area of the district in each county bears to the total
23 geographical area of the dissolved district.

24 **SECTION 12. AMENDMENT.** Section 11-28.3-14 of the North Dakota Century Code is
25 amended and reenacted as follows:

26 **11-28.3-14. Payments by certain organizations.**

27 Any property tax-exempt club, lodge, chapter, charitable home, dormitory, state or county
28 fair association, or like organization located within a rural ambulance service district and
29 outside the boundaries of any city shall pay to the board of directors of the district annually for
30 emergency medical service an amount agreed upon, but not less than twenty-five percent of the

1 amount which would be levied against the property under the provisions of this chapter if the
2 property were subject to levy.

3 Funds derived from such payments ~~shall~~must be expended by the district for emergency
4 medical service supplies and equipment and the training of emergency medical service
5 personnel.

6 **SECTION 13.** Section 11-28.3-15 of the North Dakota Century Code is created and enacted
7 as follows:

8 **11-28.3-15. Territory to be annexed.**

- 9 1. Any territory adjacent to the boundary of an existing ambulance district may be
10 annexed to the district. If the territory to be annexed is served by the district under
11 section 57-40.6-10, the board, upon its own motion, may annex the territory, provided
12 a majority of qualified electors residing in the existing and proposed territory approve
13 of the annexation at a regular or special election.
- 14 2. If the area to be annexed is not serviced by the district under section 57-40.6-10, the
15 proceedings for the annexation may be initiated by a presentation to the county
16 auditor. If more than one county is in the proposed annexed territory, the auditor
17 serving the larger portion shall coordinate with other county auditors to create a
18 petition stating the desires and purposes of the petitioners signed by fifty qualified
19 electors, or if there are not fifty qualified electors in the proposed territory, fifty percent
20 of qualified electors residing within the boundaries of the territory. The petition must
21 contain a description of the boundaries of the territory proposed to be annexed and
22 must be accompanied by a map or plat and a deposit for publication costs.
- 23 3. The county auditor shall determine and certify whether the petition complies with the
24 requirements of this section and ensure the qualified electors signing the petition
25 reside within the boundaries. The county auditor shall forward a completed petition,
26 map or plat, and certificate to the board of directors of the district the annexed property
27 is seeking to join.
- 28 4. Within thirty days after receiving the petition, map or plat, and certificate of the county
29 auditor, the board of directors shall send a written report approving or denying the
30 proposal to the county auditor.

1 5. If the report of the board of directors denies the proposal, the petition must be
2 rejected. If the report is favorable, the county auditor promptly shall designate a time
3 and place for an election upon the petition and shall give notice of the election in the
4 manner prescribed by section 11-28.3-03. At the election, any qualified elector residing
5 within the boundaries of the territory to be annexed may cast a vote. If the majority
6 cast a vote in favor of the question of annexation, the new territory must be annexed.

7 **SECTION 14.** Section 11-28.3-16 of the North Dakota Century Code is created and enacted
8 as follows:

9 **11-28.3-16. Withdrawal from ambulance service district - Restrictions.**

- 10 1. Any elector who resides in an area subject to a mill levy under section 11-28.3-09 and
11 wishes to withdraw from the ambulance service district may do so if the territory to be
12 withdrawn from the district:
- 13 a. Borders on the outer boundary of the district; and
- 14 b. Has a written agreement with an adjacent emergency medical services operation
15 licensed by the state department of health to provide coverage to the territory if
16 the territory is withdrawn successfully.
- 17 2. Notwithstanding section 57-40.6-10, the district is not obligated to maintain the
18 withdrawn district within the primary response area of the district.
- 19 3. The territory to be withdrawn from the district under this section remains subject to and
20 chargeable for the payment and discharge of the proportion of obligations outstanding
21 at the time of the filing of the petition for the withdrawal of the territory. The taxable
22 valuation of property in the territory to be withdrawn bears to the taxable valuation of
23 all property within the district before the withdrawal.
- 24 4. Mill levies imposed under section 11-28.3-09 remain in effect until the proportionate
25 share of outstanding obligations are paid.
- 26 5. The proceedings for withdrawal must be initiated by the filing of a petition with the
27 appropriate county auditor or signed by fifty electors, or if there are not fifty electors
28 residing in the area, fifty percent of the qualified electors in the territory sought to be
29 withdrawn and the petition must contain a description of the boundaries of the territory
30 sought to be withdrawn and a map or plat illustrating the area.

- 1 6. The county auditor shall determine whether the petition complies with the
2 requirements of subsection 5. If the petition is accepted, the county auditor promptly
3 shall designate a time and place for an election upon the petition and shall give notice
4 of the election in the manner prescribed by section 11-28.3-03. At the election, any
5 qualified elector residing within the boundaries of the territory to be withdrawn may
6 cast a vote. If the majority cast a vote in favor of the question of withdrawal, the
7 territory is considered withdrawn from the district.
- 8 7. The county auditor shall determine and certify the respective percentage proportions
9 of the taxable valuation of the territory petitioned to be withdrawn to the taxable
10 valuation of all property in the district before withdrawal to the board of directors of the
11 district withdrawn.
- 12 8. Within thirty days after receipt of the petition, verification, and computation of
13 respective percentage proportions, the board of directors of the district withdrawn shall
14 attach to the petition a statement of outstanding obligations of the district and shall
15 forward the petition to the appropriate board or boards of county commissioners.
- 16 9. The board or boards of county commissioners, at a regular meeting, shall compute the
17 indebtedness proportionately assignable to the territory sought to be withdrawn, and
18 shall describe, by written order, the boundaries of the territory withdrawn and the
19 indebtedness of the district assigned to the territory and subject to continued levy
20 under section 11-28.3-09. The order and computation must be filed in the office of the
21 county auditor.
- 22 10. The annual estimate required under section 11-28.3-09 must reflect the annual
23 expense of retiring principal and interest upon the proportionate share of district
24 indebtedness assigned to the withdrawn territory.

25 **SECTION 15. AMENDMENT.** Subsection 6 of section 40-01.1-04 of the North Dakota
26 Century Code is amended and reenacted as follows:

- 27 6. With respect to other political subdivisions, including ~~rural~~ ambulance service districts,
28 rural fire protection districts, irrigation districts, hospital districts, soil conservation
29 districts, and recreation service districts:
- 30 a. Execution of a joint powers agreement between the political subdivision and one
31 or more other political subdivisions or the state for the cooperative or joint

1 administration of any service or function pursuant to chapter 54-40.3 or as
2 otherwise specifically provided by law, or an agreement between the political
3 subdivisions and a tribal government pursuant to chapter 54-40.2.

4 b. Participation in a community or leadership development, assessment, education,
5 planning, or training program offered by any public or private agency, institution,
6 or organization.

7 c. Sharing of officers with other political subdivisions pursuant to chapter 11-10.3.

8 d. Transfer of a power or function of the political subdivision to the county pursuant
9 to chapter 54-40.5.

10 e. That any other action be taken that is permitted by law.

11 f. That no action be taken.

12 **SECTION 16. AMENDMENT.** Subsection 11 of section 44-04-17.1 of the North Dakota
13 Century Code is amended and reenacted as follows:

14 11. "Political subdivision" includes any county or city, regardless of the adoption of any
15 home rule charter, and any airport authority, township, school district, park district,
16 rural fire protection district, water resource district, solid waste management authority,
17 ~~rural~~ ambulance service district, irrigation district, hospital district, soil conservation
18 district, recreation service district, railroad authority, or district health unit.

19 **SECTION 17. AMENDMENT.** Subdivision q of subsection 1 of section 54-10-14 of the North
20 Dakota Century Code is amended and reenacted as follows:

21 q. ~~Rural ambulance~~Ambulance service districts.

22 **SECTION 18. AMENDMENT.** Section 57-15-30.2 of the North Dakota Century Code is
23 amended and reenacted as follows:

24 **57-15-30.2. Financial reporting requirements for taxing entities.**

25 The governing body of any county, city, township, school district, park district, recreation
26 service district, rural fire protection district, ~~rural~~ ambulance service district, soil conservation
27 district, conservancy district, water authority, or any other taxing entity authorized to levy
28 property taxes or have property taxes levied on its behalf, in the year for which the levy will
29 apply, ~~must~~shall file with the county auditor of each county in which the taxing entity is located,
30 at a time and in a format prescribed by the county auditor, a financial report for the preceding

1 calendar year showing the ending balances of each fund or account held by the taxing entity
2 during that year.

3 **SECTION 19. AMENDMENT.** Section 57-15-50 of the North Dakota Century Code is
4 amended and reenacted as follows:

5 **57-15-50. County emergency medical service levy.**

6 Upon petition of ten percent of the number of qualified electors of the county voting in the
7 last election for governor or upon its own motion, the board of county commissioners of each
8 county shall levy annually a tax not exceeding the limitation in subsection 10 of section
9 57-15-06.7, for the purpose of subsidizing county emergency medical services; provided, that
10 this tax must be approved by a majority of the qualified electors of the county voting on the
11 question at a regular or special countywide election. The county may budget, in addition to its
12 annual operating budget for subsidizing emergency medical service, no more than ten percent
13 of its annual operating budget as a depreciation expense to be set aside in a dedicated
14 emergency medical services sinking fund deposited with the treasurer for the replacement of
15 equipment and ambulances. The ten percent emergency medical services sinking fund must be
16 in addition to the annual operating budget for subsidization, but the total of the annual operating
17 budget and the annual ten percent emergency medical services sinking fund may not exceed
18 the approved mill levy. If the county contains a ~~rural~~rural ambulance service district or rural fire
19 protection district that levies for and provides emergency medical service, the property within
20 that district is exempt from the county tax levy under this section upon notice from the governing
21 body of the district to the board of county commissioners of the existence of the district.

22 **SECTION 20. AMENDMENT.** Section 57-15-51.1 of the North Dakota Century Code is
23 amended and reenacted as follows:

24 **57-15-51.1. Funding for township emergency medical service.**

25 The qualified electors of an organized township may authorize the township to provide
26 funding from revenues derived from its general fund levy authority for the purpose of subsidizing
27 township emergency medical service. In providing for emergency medical service, the board of
28 supervisors may cooperate with one or more additional townships or with a city, county, or ~~rural~~
29 ambulance service district in accordance with chapter 54-40.

30 **SECTION 21. AMENDMENT.** Section 57-39.2-26.1 of the North Dakota Century Code is
31 amended and reenacted as follows:

1 **57-39.2-26.1. Allocation of revenues among political subdivisions. (Effective through**
2 **June 30, 2021)**

3 Notwithstanding any other provision of law, a portion of sales, gross receipts, use, and
4 motor vehicle excise tax collections, equal to forty-three and one-half percent of an amount
5 determined by multiplying the quotient of one percent divided by the general sales tax rate, that
6 was in effect when the taxes were collected, times the net sales, gross receipts, use, and motor
7 vehicle excise tax collections under chapters 57-39.2, 57-39.5, 57-39.6, 57-40.2, and 57-40.3
8 must be deposited by the state treasurer in the state aid distribution fund. The state tax
9 commissioner shall certify to the state treasurer the portion of sales, gross receipts, use, and
10 motor vehicle excise tax net revenues that must be deposited in the state aid distribution fund
11 as determined under this section. Revenues deposited in the state aid distribution fund are
12 provided as a standing and continuing appropriation and must be allocated as follows:

- 13 1. Fifty-three and seven-tenths percent of the revenues must be allocated to counties in
14 the first month after each quarterly period as provided in this subsection.
- 15 a. Sixty-four percent of the amount must be allocated among the seventeen
16 counties with the greatest population, in the following manner:
- 17 (1) Thirty-two percent of the amount must be allocated equally among the
18 counties; and
- 19 (2) The remaining amount must be allocated based upon the proportion each
20 such county's population bears to the total population of all such counties.
- 21 b. Thirty-six percent of the amount must be allocated among all counties, excluding
22 the seventeen counties with the greatest population, in the following manner:
- 23 (1) Forty percent of the amount must be allocated equally among the counties;
24 and
- 25 (2) The remaining amount must be allocated based upon the proportion each
26 such county's population bears to the total population of all such counties.

27 A county shall deposit all revenues received under this subsection in the county
28 general fund. Each county shall reserve a portion of its allocation under this
29 subsection for further distribution to, or expenditure on behalf of, townships, rural fire
30 protection districts, rural ambulance districts, soil conservation districts, county
31 recreation service districts, county hospital districts, the Garrison Diversion

1 Conservancy District, the southwest water authority, and other taxing districts within
2 the county, excluding school districts, cities, and taxing districts within cities. The share
3 of the county allocation under this subsection to be distributed to a township must be
4 equal to the percentage of the county share of state aid distribution fund allocations
5 that township received during calendar year 1996. The governing boards of the county
6 and township may agree to a different distribution.

7 2. Forty-six and three-tenths percent of the revenues must be allocated to cities in the
8 first month after each quarterly period based upon the proportion each city's
9 population bears to the total population of all cities.

10 A city shall deposit all revenues received under this subsection in the city general
11 fund. Each city shall reserve a portion of its allocation under this subsection for further
12 distribution to, or expenditure on behalf of, park districts and other taxing districts
13 within the city, excluding school districts. The share of the city allocation under this
14 subsection to be distributed to a park district must be equal to the percentage of the
15 city share of state aid distribution fund allocations that park district received during
16 calendar year 1996, up to a maximum of thirty percent. The governing boards of the
17 city and park district may agree to a different distribution.

18 3. The state treasurer, for the purpose of making revenue allocations to counties and
19 cities for each quarterly period of the fiscal year under this section, shall determine the
20 population of counties and cities before the first day of the fiscal year using the most
21 recent actual or estimated census data published by the United States census bureau.

22 **Allocation of revenues among political subdivisions. (Effective after June 30, 2021)**

23 Notwithstanding any other provision of law, a portion of sales, gross receipts, use, and motor
24 vehicle excise tax collections, equal to forty-three and one-half percent of an amount
25 determined by multiplying the quotient of one percent divided by the general sales tax rate, that
26 was in effect when the taxes were collected, times the net sales, gross receipts, use, and motor
27 vehicle excise tax collections under chapters 57-39.2, 57-39.5, 57-39.6, 57-40.2, and 57-40.3
28 must be deposited by the state treasurer in the state aid distribution fund. The state tax
29 commissioner shall certify to the state treasurer the portion of sales, gross receipts, use, and
30 motor vehicle excise tax net revenues that must be deposited in the state aid distribution fund

1 as determined under this section. Revenues deposited in the state aid distribution fund are
2 provided as a standing and continuing appropriation and must be allocated as follows:

3 1. Fifty-three and seven-tenths percent of the revenues must be allocated to counties in
4 the first month after each quarterly period as provided in this subsection.

5 a. Sixty-four percent of the amount must be allocated among the seventeen
6 counties with the greatest population, in the following manner:

7 (1) Thirty-two percent of the amount must be allocated equally among the
8 counties; and

9 (2) The remaining amount must be allocated based upon the proportion each
10 such county's population bears to the total population of all such counties.

11 b. Thirty-six percent of the amount must be allocated among all counties, excluding
12 the seventeen counties with the greatest population, in the following manner:

13 (1) Forty percent of the amount must be allocated equally among the counties;
14 and

15 (2) The remaining amount must be allocated based upon the proportion each
16 such county's population bears to the total population of all such counties.

17 A county shall deposit all revenues received under this subsection in the county
18 general fund. Each county shall reserve a portion of its allocation under this
19 subsection for further distribution to, or expenditure on behalf of, townships, rural fire
20 protection districts, rural ambulance districts, soil conservation districts, county
21 recreation service districts, county hospital districts, the Garrison Diversion
22 Conservancy District, the southwest water authority, and other taxing districts within
23 the county, excluding school districts, cities, and taxing districts within cities. The share
24 of the county allocation under this subsection to be distributed to a township must be
25 equal to the percentage of the county share of state aid distribution fund allocations
26 that township received during calendar year 1996. The governing boards of the county
27 and township may agree to a different distribution.

28 2. Forty-six and three-tenths percent of the revenues must be allocated to cities in the
29 first month after each quarterly period based upon the proportion each city's
30 population bears to the total population of all cities.

1 A city shall deposit all revenues received under this subsection in the city general
2 fund. Each city shall reserve a portion of its allocation under this subsection for further
3 distribution to, or expenditure on behalf of, park districts and other taxing districts
4 within the city, excluding school districts. The share of the city allocation under this
5 subsection to be distributed to a park district must be equal to the percentage of the
6 city share of state aid distribution fund allocations that park district received during
7 calendar year 1996, up to a maximum of thirty percent. The governing boards of the
8 city and park district may agree to a different distribution.

9 **SECTION 22. AMENDMENT.** Subsection 21 of section 58-03-07 of the North Dakota
10 Century Code is amended and reenacted as follows:

11 21. To direct the transfer of township funds to a ~~rural~~rural ambulance service district for
12 emergency medical service within the township.