

**State of North Dakota
Tentative Budget Status Report
Legislative General Fund Revenue Changes to the Base Budget by Revenue Type
As of March 21, 2023**

Revenue Type	Bill No.	Action By	General Fund Change	Explanation Of Change
Beginning balance	Forecast Revision	HS	\$50,507,260	March 2023 forecast revision to 2021-23 biennium revenues
	Other	HS	(254,180,817)	Transfer to the budget stabilization fund based on 2023-25 biennium general fund appropriations
	HB1014	H	(70,000,000)	Decreases the transfer of Bank of North Dakota profits to the general fund for the 2021-23 biennium
	HB1014	H	(77,460)	Provides a deficiency appropriation to the Industrial Commission for full-time equivalent positions and a transfer to the fossil restoration fund
	HB1015	H	(2,658,629)	Provides an exemption to the Department of Corrections and Rehabilitation allowing unspent funding to be continued into the 2023-25 biennium
	HB1018	H	(5,402,124)	Provides an exemption to the Department of Commerce allowing unspent funding to be continued into the 2023-25 biennium
	HB1025	H	(50,000)	Provides an exemption to the Department of Veterans' Affairs allowing unspent funding to be continued into the 2023-25 biennium
	HB1289	H	(20,000)	Allows a court to waive unpaid fees if an individual completes an adult drug court program reducing fee revenue collections for the 2021-23 biennium with an emergency clause
	SB2013	S	(16,009,764)	Provides an exemption to the Department of Public Instruction allowing the state school aid to be repurposed and continued into the 2023-25 biennium
	SB2016	S	(26,656)	Provides a deficiency appropriation to the Adjutant General for a transfer to the veterans' cemetery trust fund
	SB2016	S	(2,081,647)	Provides an exemption to the Adjutant General allowing unspent funding to be continued into the 2023-25 biennium
	SB2019	S	(106,000)	Provides an exemption to the Parks and Recreation Development allowing unspent funding to be continued into the 2023-25 biennium
	SB2025	H	(28,152,539)	Provides deficiency appropriations to various state agencies
	SB2183	H	(20,000,000)	Provides a deficiency appropriation to the Adjutant General for emergency snow removal grants
	SB2284	S	(1,000,000)	Provides an exemption to the Department of Public Instruction allowing the state school aid to be repurposed and continued into the 2023-25 biennium
Total Changes - Beginning balance			(\$349,258,376)	
Sales and use tax	Forecast Revision	HS	6,500,000	March 2023 forecast revision to 2023-25 biennium revenues

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Sales and use tax	HB1177	H	(\$1,597,750)	Provides a sales tax exemption for children's diapers
	HB1359	HS	(1,208,000)	Extends the expiration date for the county aid distribution fund decreasing the sales and use tax collections deposited in the general fund
Total Changes - Sales and use tax			\$3,694,250	
Motor vehicle excise tax	Forecast Revision	HS	4,500,000	March 2023 forecast revision to 2023-25 biennium revenues
	HB1012	H	(169,250,000)	Allocates 50 percent of the motor vehicle excise tax collections to the state highway fund rather than the general fund (SB 2015 provides the same allocation change)
	HB1359	HS	(185,000)	Extends the expiration date for the county aid distribution fund decreasing the motor vehicle excise tax collections deposited in the general fund
Total Changes - Motor vehicle excise tax			(\$164,935,000)	
Individual income tax	Forecast Revision	HS	46,500,000	March 2023 forecast revision to 2023-25 biennium revenues
	HB1158	H	(566,400,000)	Exempts income in the first bracket from taxation and reduces the individual income tax rate to 1.5 percent for all remaining income (HB 1118 also reduces income tax collections)
	HB1168	H	(1,200,000)	Provides up to \$1.5 million of total individual and corporate income tax credits per year related to manufacturing and agriculture automation incentives
	SB2293	S	(4,000,000)	Expands an individual income tax deduction for military pay to exclude state active duty military pay from taxation
Total Changes - Individual income tax			(\$525,100,000)	
Corporate income tax	Forecast Revision	HS	(3,900,000)	March 2023 forecast revision to 2023-25 biennium revenues
	HB1168	H	(1,800,000)	Provides up to \$1.5 million of total individual and corporate income tax credits per year related to manufacturing and agriculture automation incentives
Total Changes - Corporate income tax			(\$5,700,000)	
Oil and gas production tax	SB2367	S	30,000,000	Increases the oil and gas tax revenue allocations to the general fund to provide total allocations of \$460 million
Oil extraction tax	SB2367	S	30,000,000	Increases the oil and gas tax revenue allocations to the general fund to provide total allocations of \$460 million
Cigarette and tobacco tax	Forecast Revision	HS	(2,271,028)	March 2023 forecast revision to 2023-25 biennium revenues

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Wholesale liquor tax	Forecast Revision	HS	(\$349,049)	March 2023 forecast revision to 2023-25 biennium revenues
Gaming tax	SB2281	S	(400,000)	Increases gaming licensing fees and allocates a portion of gaming tax revenues to a new charitable gaming technology fund rather than the general fund
Insurance premium tax	Forecast Revision	HS	6,552,631	March 2023 forecast revision to 2023-25 biennium revenues
Departmental collections	HB1071	H	193,176	Requires local emergency management organizations participating in the state regional emergency management program to reimburse the state for a portion of each regional coordinator's salaries and benefits
	HB1289	H	(200,000)	Allows a court to waive unpaid fees if an individual completes an adult drug court program reducing fee revenue collections
	SB2010	S	(2,467,031)	Provides funding for new FTE fire marshal positions and distributions to the North Dakota Firefighters Association from the insurance regulatory trust fund decreasing general fund collections
	SB2149	S	50,000	Allocates a portion of the revenue collected from a 988 crisis hotline fee to the general fund
	SB2162	S	(1,293,590)	Removes county mill levy requirements for gross production tax allocations allowing a county to receive funding that would be withheld and allocated to the state
	SB2180	S	(26,061)	Decreases audit fee collections by allowing state agencies to be audited within a four year period rather than a two year period
	SB2259	S	(77,400)	Limits the amount the State Auditor may charge for agriculture commodity audit services decreasing departmental collections
	SB2325	S	(1,000,000)	Allows revenue from the Securities Department to be deposited in a restitution assistance fund rather than the general fund
Total Changes - Departmental collections			(\$4,820,906)	
Transfer - Bank of North Dakota	HB1014	H	(70,000,000)	Decreases the transfer of Bank of North Dakota profits to the general fund
Transfer - Mill and Elevator	HB1014	H	(11,300,000)	Decreases the transfer of Mill and Elevator profits to the general fund from 50 to 10 percent
Transfer - Lottery	SB2003	S	(400,000)	Increases the allocation of lottery proceeds to multijurisdictional drug force grant fund decreasing the revenue deposited in the general fund

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Total All Changes:

(\$1,064,287,478)