

**SENATE BILL NO. 2328**

Introduced by

Senator Fiebiger

Representative Glassheim

1 A BILL for an Act to amend and reenact subsection 2 of section 40-05.1-06 of the North Dakota  
2 Century Code, relating to home rule city authority to impose income taxes.

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

4 **SECTION 1. AMENDMENT.** Subsection 2 of section 40-05.1-06 of the North Dakota  
5 Century Code is amended and reenacted as follows:

6 2. To control its finances and fiscal affairs; to appropriate money for its purposes, and  
7 make payment of its debts and expenses; to levy and collect taxes, excises, fees,  
8 charges, and special assessments for benefits conferred, for its public and  
9 proprietary functions, activities, operations, undertakings, and improvements; to  
10 contract debts, borrow money, issue bonds, warrants, and other evidences of  
11 indebtedness; to establish charges for any city or other services, and to establish  
12 debt and mill levy limitations, provided that all real and personal property in order to  
13 be subject to the assessment provisions of this subsection shall be assessed in a  
14 uniform manner as prescribed by the state board of equalization and the state  
15 supervisor of assessments. ~~The authority to levy taxes under this subsection does~~  
16 ~~not include authority to impose income taxes.~~