

**FIRST ENGROSSMENT  
with Senate Amendments  
ENGROSSED HOUSE BILL NO. 1006**

Introduced by

Appropriations Committee

(At the request of the Governor)

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 credit; to amend and reenact section 57-01-04 of the North Dakota Century  
4 Code, relating to the tax commissioner's salary; to provide an exemption; and to provide for a  
5 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 credit, for the biennium beginning July 1, 2013, and ending June 30, 2015, as follows:

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
14 Salaries and wages	\$18,797,710	\$2,276,184	\$21,073,894
16 Operating expenses	6,398,031	2,273,803	8,671,834
17 Capital assets	16,000	50,000	66,000
18 Homestead tax credit	8,792,788	17,392,212	26,185,000
19 Disabled veterans credit	<u>4,243,920</u>	<u>3,434,080</u>	<u>7,678,000</u>
20 Total all funds	\$38,248,449	\$25,426,279	\$63,674,728
21 Less estimated income	<u>10,000</u>	<u>115,000</u>	<u>125,000</u>
22 Total general fund	\$38,238,449	\$25,311,279	\$63,549,728
23 Full-time equivalent positions	134.00	0.00	134.00

1       **SECTION 2. ONE-TIME FUNDING - EFFECT ON BASE BUDGET - REPORT TO**

2       **SIXTY-FOURTH LEGISLATIVE ASSEMBLY.** The following amounts reflect the one-time  
3 funding items approved by the sixty-second legislative assembly for the 2011-13 biennium and  
4 the 2013-15 one-time funding items included in the appropriation in section 1 of this Act:

5 <u>One-Time Funding Description</u>	<u>2011-13</u>	<u>2013-15</u>
6 TAP project	\$0	\$1,000,000
7 GenTax upgrade	<u>1,000,000</u>	<u>0</u>
8 Total general fund	\$1,000,000	\$1,000,000

9 The 2013-15 one-time funding amounts are not a part of the entity's base budget for the  
10 2015-17 biennium. The tax commissioner shall report to the appropriations committees of the  
11 sixty-fourth legislative assembly on the use of this one-time funding for the biennium beginning  
12 July 1, 2013, and ending June 30, 2015.

13       **SECTION 3. EXEMPTION.** Up to \$50,000 of the general fund appropriation to the tax  
14 commissioner in section 1 of chapter 6 of the 2009 Session Laws continued into the 2011-13  
15 biennium is not subject to provisions of section 54-44.1-11, and may be distributed by the tax  
16 commissioner as a grant to North Dakota state university department of agribusiness and  
17 applied economics, for the purpose of converting the software of the core model used for the  
18 preparation of agricultural land valuations as required under section 57-02-27.2, during the  
19 biennium beginning July 1, 2013, and ending June-30, 2015.

20       **SECTION 4. TRANSFER.** There is transferred to the general fund in the state treasury, out  
21 of motor vehicle fuel tax revenue collected pursuant to section 57-43.1-02, the sum of  
22 \$1,777,360 for the purpose of reimbursing the general fund for expenses incurred in the  
23 collection of the motor vehicle fuels and special fuels taxes and the administration of these  
24 taxes.

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

27       **57-01-04. Salary.**

28       The annual salary of the state tax commissioner is ~~ninety-eight~~one hundred five thousand  
29 ~~sixty-eight~~fifty-one dollars through June 30, ~~2012~~2014, and one hundred ~~one~~nine thousand  
30 ~~ten~~two hundred fifty-three dollars thereafter.