

Introduced by

Representatives Drovdal, Froseth

Senators Cook, Lyson, Warner

1 A BILL for an Act to create and enact a new section to chapter 57-06 of the North Dakota
2 Century Code, relating to a penalty for continued failure of a public utility company to submit
3 reports; to amend and reenact sections 57-06-09 and 57-06-21 of the North Dakota Century
4 Code, relating to extensions of time for utility company reporting and applicable penalties and
5 due dates for filing reports with the county auditor and tax commissioner; and to provide an
6 effective date.

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

8 **SECTION 1.** A new section to chapter 57-06 of the North Dakota Century Code is created
9 and enacted as follows:

10 **Penalty for continued failure to furnish report.**

11 If any company fails to make the report required under this chapter for three consecutive
12 years, the state board of equalization shall add a penalty of five thousand dollars for each
13 failure to make the required report, which must be collected as a part of the tax.

14 **SECTION 2. AMENDMENT.** Section 57-06-09 of the North Dakota Century Code is
15 amended and reenacted as follows:

16 **57-06-09. Penalty for failure to furnish statementreport.**

17 If any company refuses or neglects to make the ~~reports~~report required by this chapter or
18 refuses or neglects to furnish any information requested, the tax commissioner shall obtain the
19 best information available on the facts necessary to be known in order to discharge the tax
20 commissioner's duties with respect to the valuation and assessment of the property of ~~such~~the
21 company. If any company fails to make the report required under this chapter on or before the
22 first day of May of any year, the state board of equalization shall add ten percent to the
23 assessed value of the property of the company for that year, but the tax commissioner, upon
24 written application received on or before the first day of May, may grant extensionsan extension

1 ~~of time within which such returns must be filed~~through the first day of June to file the required
2 report. If any company fails to make the report required under this chapter on or before the first
3 day of July of any year, the state board of equalization shall add an additional ten percent to the
4 assessed value of the property of the company for that year. On or before the fifteenth day of
5 July, for good cause shown, the tax commissioner may waive all or any part of the penalty that
6 attached under this section.

7 **SECTION 3. AMENDMENT.** Section 57-06-21 of the North Dakota Century Code is
8 amended and reenacted as follows:

9 **57-06-21. Reports to county auditors.**

10 On or before the ~~first~~fifteenth day of ~~May~~March of each year, each company required to be
11 assessed under this chapter shall file with the county auditor of each county within which any
12 part of its operative property is located a report giving a general description of all its property
13 located within the county, with operative and nonoperative property listed separately. ~~Such~~The
14 report must give the length of the line or lines within the county and the length in each taxing
15 district of each line constituting part of a single and continuous line or property. The company
16 also shall file with the county auditor and the tax commissioner a map of all of its lines within the
17 county showing clearly the length of its lines within each taxing district as of January first of that
18 year ~~and shall file revised maps in subsequent years if changes have been made in its-~~
19 ~~operative property.~~ To facilitate the making of ~~such~~the maps, the county auditor ~~annually,~~ on or
20 before the first day of ~~April~~February of each year, shall ~~mail~~provide to the~~each~~ company an
21 ~~accurate~~a current map of the county showing the boundaries of each ~~assessment~~taxing district
22 ~~and school district~~in the county.

23 **SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
24 December 31, 2013.