

Financial Institution Tax*

<u>Tax Year</u>	<u>Total</u>	<u>To Counties</u>	<u>To General Fund</u>
2002	10,627,138	6,808,992	3,818,146
2003	10,241,423	7,135,229	3,106,194
2004	9,690,881	6,830,163	2,860,718
2005	15,587,316	10,005,681	5,581,635
2006	18,575,329	12,558,064	6,017,265
2007	18,324,871	12,931,382	5,393,489
2008	12,083,480	6,535,072	5,548,408
2009	12,024,732	7,940,281	4,084,451
2010	13,816,254	9,777,194	4,039,060

* The tax year 2011 collections are not final at the time of printing this publication.

In general, the financial institution tax liability for tax years 1997 through 2010 was determined by multiplying North Dakota taxable income by 7%. This amount, which may not be less than \$50.00, was divided between the State General Fund and the Financial Institution Tax Distribution Fund. For these years, the State General Fund received 2/7 of the tax, while the Financial Institution Tax Distribution Fund received 5/7 of the tax. For tax years beginning with 2011, the tax rate was reduced to 6.5% and the split was changed to be 3/13 to the State General Fund and 10/13 to the Financial Institution Tax Distribution Fund. (See "2011 Session".)

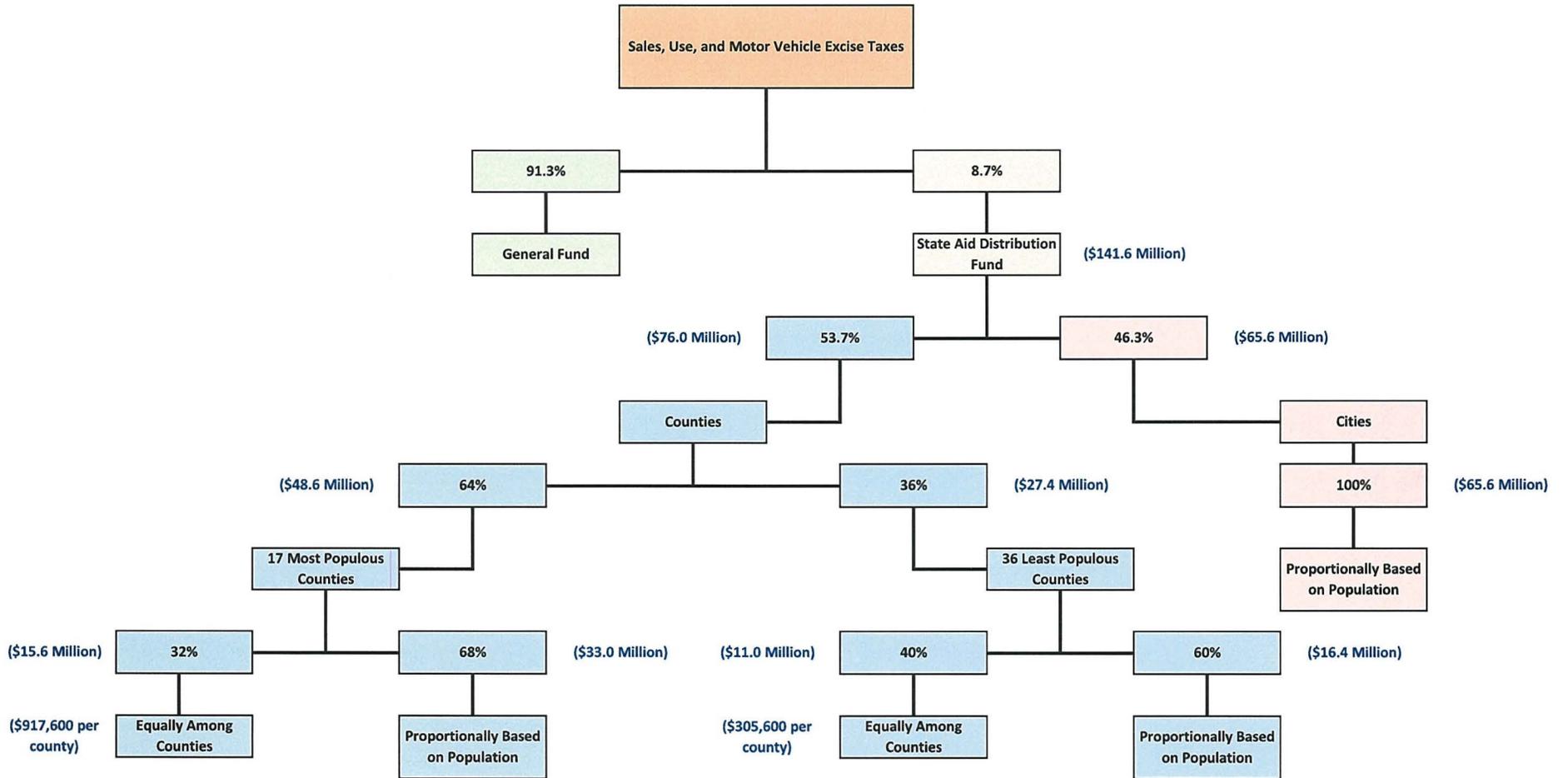
The tax collected in the Financial Institution Tax Distribution Fund is distributed to the counties on or before March 1 each year.

Distribution of Financial Institution Tax*

<u>County</u>	<u>Percentage</u>	<u>County</u>	<u>Percentage</u>	<u>County</u>	<u>Percentage</u>
Adams	0.2968%	Grant	0.3913%	Ramsey	2.5621%
Barnes	2.2119%	Griggs	0.9247%	Ransom	1.3457%
Benson	0.3919%	Hettinger	0.5873%	Renville	0.3585%
Billings	0.0310%	Kidder	0.4219%	Richland	2.7733%
Bottineau	1.8718%	LaMoure	0.7904%	Rolette	1.0018%
Bowman	1.1325%	Logan	0.7964%	Sargent	1.3122%
Burke	0.4819%	McHenry	0.5434%	Sheridan	0.2813%
Burleigh	6.0739%	McIntosh	1.1903%	Sioux	0.0054%
Cass	19.2636%	McKenzie	1.1826%	Stark	4.2348%
Cavalier	1.6172%	McLean	1.3533%	Steele	0.5824%
Dickey	0.9295%	Mercer	1.3538%	Stutsman	3.4793%
Divide	0.8446%	Morton	2.1364%	Towner	0.5375%
Dunn	0.4347%	Mountrail	1.7976%	Traill	0.9871%
Eddy	0.1709%	Nelson	1.0597%	Walsh	2.5128%
Emmons	1.2017%	Oliver	0.1855%	Ward	7.5118%
Foster	0.9723%	Pembina	2.1623%	Wells	1.3501%
Golden Valley	0.5355%	Pierce	1.0727%	Williams	4.0541%
Grand Forks	8.6988%				

* Money in the Financial Institution Tax Distribution Fund is divided among the counties based on these percentages.

State Aid Distribution Fund Flow Chart - Effective July 1, 2014
Amounts Based on Fiscal Year 2015 Legislative Forecast



North Dakota State Tax Department
 2011 Financial Institution Tax
 Computation of County Distribution

2013 Certification:
 February 1 Amount in Financial Institution Distribution Fund

\$12,539,062.94

COUNTY	COUNTY DISTRIBUTION
ADAMS	\$37,218.03
BARNES	\$277,346.92
BENSON	\$49,134.96
BILLINGS	\$3,886.69
BOTTINEAU	\$234,704.47
BOWMAN	\$141,999.07
BURKE	\$60,430.92
BURLEIGH	\$761,614.19
CASS	\$2,415,479.51
CAVALIER	\$202,785.88
DICKEY	\$116,547.05
DIVIDE	\$105,903.63
DUNN	\$54,510.94
EDDY	\$21,431.71
EMMONS	\$150,687.04
FOSTER	\$121,914.81
GOLDEN VALLEY	\$67,150.47
GRAND FORKS	\$1,090,748.60
GRANT	\$49,068.37
GRIGGS	\$115,943.38
HETTINGER	\$73,640.82
KIDDER	\$52,904.46
LAMOURE	\$99,104.08
LOGAN	\$99,859.11
MCHENRY	\$68,141.60
MCINTOSH	\$149,248.34
MCKENZIE	\$148,284.02
MCLEAN	\$169,688.92
MERCER	\$169,759.40
MORTON	\$267,885.33
MOUNTRAIL	\$225,397.26
NELSON	\$132,876.94
OLIVER	\$23,261.76
PEMBINA	\$271,126.83
PIERCE	\$134,506.34
RAMSEY	\$321,262.44
RANSOM	\$168,734.97
RENVILLE	\$44,955.09
RICHLAND	\$347,746.24
ROLETTE	\$125,613.40
SARGENT	\$164,536.94
SHERIDAN	\$35,274.25
SIOUX	\$671.57
STARK	\$530,998.78
STEELE	\$73,027.20
STUTSMAN	\$436,267.01
TOWNER	\$67,395.65
TRAILL	\$123,768.65
WALSH	\$315,081.27
WARD	\$941,911.07
WELLS	\$169,284.59
WILLIAMS	\$508,342.00
TOTAL	\$12,539,062.94

North Dakota State Tax Department
2012 Financial Institution Tax
Computation of County Distribution

2014 Certification:

February 1 Amount in Financial Institution Distribution Fund

\$18,272,223.28

COUNTY	COUNTY DISTRIBUTION
ADAMS	\$54,235.01
BARNES	\$404,156.58
BENSON	\$71,600.65
BILLINGS	\$5,663.78
BOTTINEAU	\$342,016.99
BOWMAN	\$206,924.45
BURKE	\$88,061.39
BURLEIGH	\$1,109,842.46
CASS	\$3,519,894.66
CAVALIER	\$295,504.45
DICKEY	\$169,835.16
DIVIDE	\$154,325.31
DUNN	\$79,434.65
EDDY	\$31,230.80
EMMONS	\$219,584.77
FOSTER	\$177,657.19
GOLDEN VALLEY	\$97,853.27
GRAND FORKS	\$1,589,465.02
GRANT	\$71,503.60
GRIGGS	\$168,955.47
HETTINGER	\$107,311.17
KIDDER	\$77,093.65
LAMOURE	\$144,416.85
LOGAN	\$145,517.09
MCHENRY	\$99,297.57
MCINTOSH	\$217,488.26
MCKENZIE	\$216,083.03
MCLEAN	\$247,274.76
MERCER	\$247,377.47
MORTON	\$390,368.93
MOUNTRAIL	\$328,454.30
NELSON	\$193,631.46
OLIVER	\$33,897.59
PEMBINA	\$395,092.52
PIERCE	\$196,005.86
RAMSEY	\$468,151.33
RANSOM	\$245,884.65
RENVILLE	\$65,509.63
RICHLAND	\$506,744.16
ROLETTE	\$183,046.85
SARGENT	\$239,767.17
SHERIDAN	\$51,402.49
SIOUX	\$978.62
STARK	\$773,784.16
STEELE	\$106,416.99
STUTSMAN	\$635,738.75
TOWNER	\$98,210.56
TRAILL	\$180,358.64
WALSH	\$459,143.99
WARD	\$1,372,575.40
WELLS	\$246,685.57
WILLIAMS	\$740,768.15
TOTAL	\$18,272,223.28