

**SENATE BILL NO. 2195**

Introduced by

Representatives Froseth, Stenehjem, Wardner

Senators Krebsbach, Lindaas

1 A BILL for an Act to amend and reenact subsection 3 of section 52-09-08 and subsection 5 of  
2 section 57-15-28.1 of the North Dakota Century Code, relating to the old-age and survivor  
3 insurance system tax levy.

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

5 **SECTION 1. AMENDMENT.** Subsection 3 of section 52-09-08 of the 1995 Supplement  
6 to the North Dakota Century Code is amended and reenacted as follows:

7 3. The political subdivision, except a school district, a multidistrict special education  
8 board, or a center board of an area vocational and technology center, shall levy a  
9 tax sufficient to meet its obligations under this chapter, up to a maximum levy not  
10 exceeding the limitation in section 57-15-28.1. Within the levy limitation in  
11 subsection 5 of section 57-15-28.1, the governing body of a county may levy a tax  
12 for its social security obligations established by chapter 52-10 and its contributions  
13 to an employee retirement program established by the governing body. Within the  
14 levy limitations set out in subsection 6 of section 57-15-28.1, the governing body of  
15 a county may levy a tax for comprehensive health care insurance employee benefit  
16 programs duly established by the governing body. Any obligations under this  
17 chapter over and above the amount raised by the maximum levy permitted in this  
18 section must be paid out of the general fund of the political subdivision. All  
19 payments by a school district for obligations incurred under this chapter must be  
20 made out of the school district's general fund established pursuant to section  
21 57-15-14.2.

22 **SECTION 2. AMENDMENT.** Subsection 5 of section 57-15-28.1 of the North Dakota  
23 Century Code is amended and reenacted as follows:

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- 1           5.   A political subdivision, except a school district, levying a tax for old-age and  
2           survivors' insurance, social security, or an employee retirement program  
3           established by the governing body according to section 52-09-08 may levy a tax  
4           not exceeding thirty mills.