

**FISCAL NOTE**  
**Requested by Legislative Council**  
04/14/2009

Amendment to: Engrossed  
SB 2051

1A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

|                | 2007-2009 Biennium |             | 2009-2011 Biennium |             | 2011-2013 Biennium |             |
|----------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
|                | General Fund       | Other Funds | General Fund       | Other Funds | General Fund       | Other Funds |
| Revenues       |                    |             |                    | \$0         |                    |             |
| Expenditures   |                    |             |                    |             |                    |             |
| Appropriations |                    |             |                    |             |                    |             |

1B. **County, city, and school district fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

| 2007-2009 Biennium |        |                  | 2009-2011 Biennium |        |                  | 2011-2013 Biennium |        |                  |
|--------------------|--------|------------------|--------------------|--------|------------------|--------------------|--------|------------------|
| Counties           | Cities | School Districts | Counties           | Cities | School Districts | Counties           | Cities | School Districts |
|                    |        |                  |                    |        |                  |                    |        |                  |

2A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

SB 2051 First Engrossment with House Amendments increases the amount of oil and gas tax revenue that goes to the oil and gas research fund.

**B. Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

If enacted, SB 2051 First Engrossment with House Amendments will increase the amount of oil and gas tax revenue that goes to the oil and gas research fund from \$3 million to \$4 million per biennium. This will increase the research fund by \$1 million and decrease the permanent oil tax trust fund by \$1 million during the 2009-11 biennium. Both of these are "other funds" and cancel each other out, and are, therefore, not shown in 1A above.

The bill also calls for a Legislative Council study of the taxation of mineral resources in North Dakota.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

|              |                      |                |                            |
|--------------|----------------------|----------------|----------------------------|
| <b>Name:</b> | Kathryn L. Strombeck | <b>Agency:</b> | Office of Tax Commissioner |
|--------------|----------------------|----------------|----------------------------|

**Phone Number:** 328-3402

**Date Prepared:** 04/14/2009