

Sixty-second  
Legislative Assembly  
of North Dakota

**REENGROSSED SENATE BILL NO. 2242**

Introduced by

Senators Grindberg, Krebsbach, Robinson

Representatives Devlin, Kreidt, J. Nelson

1 A BILL for an Act to amend and reenact subsection 5 of section 57-15-56 and section  
2 57-39.2-26.2 of the North Dakota Century Code, relating to a matching grant from the senior  
3 citizen services and programs fund to counties and the mill levy for senior citizen services and  
4 programs; and to provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Subsection 5 of section 57-15-56 of the North Dakota Century  
7 Code is amended and reenacted as follows:

8 5. The state treasurer shall provide matching funds as provided in this subsection for  
9 counties for senior citizen services and programs funded as required by this section.  
10 The grants must be made on or before March first of each year to each eligible county.  
11 A county receiving a grant under this section which has not levied a tax under this  
12 section shall transfer the amount received to a city within the county which has levied  
13 a tax under this section. A grant may not be made to any county that has not filed with  
14 the state treasurer a written report verifying that grant funds received in the previous  
15 year under this subsection have been budgeted for the same purposes permitted for  
16 the expenditure of proceeds of a tax levied under this section. The written report must  
17 be received by the state treasurer on or before February first of each year following a  
18 year in which the reporting county received grant funds under this subsection. A  
19 matching fund grant must be provided from the senior citizen services and programs  
20 fund to each eligible county equal to ~~two-thirds~~ of the amount levied in dollars in the  
21 county under this section for the taxable year, but the matching fund grant applies only  
22 to a levy of up to one mill under this section.

23 ~~It is the intent of the legislative assembly that counties or cities allocate an~~  
24 ~~amount equal to one-third of one mill of property tax revenue from their funds raised or~~

1 received under section 57-15-06, 57-15-08, or 57-39.2-26.1, or any combination of  
2 those fund sources, for senior citizen services and programs for each taxable year. A  
3 continuing appropriation of state matching funds and expectation of a local matching  
4 fund effort is initiated because of the anticipated increase in state aid distribution fund  
5 allocations, with the intent of stabilizing matching funds for senior citizen services and  
6 programs at a funding level of one mill for all participating counties. A county is not  
7 required to provide the one-third of one mill matching funds if the county program can  
8 be covered with the funding from the state and the levy under this section in the  
9 county. It is also anticipated that this change in funding will allow reduction of mill  
10 levies under this section in some counties, which will allow allocation of unused  
11 amounts under section 57-39.2-26.2 among counties levying the statutory maximum  
12 amount for taxable year 2004.

13 **SECTION 2. AMENDMENT.** Section 57-39.2-26.2 of the North Dakota Century Code is  
14 amended and reenacted as follows:

15 **57-39.2-26.2. Allocation of revenues to senior citizen services and programs**  
16 **matching fund - Continuing appropriation.**

17 Notwithstanding any other provision of law, a portion of sales, use, and motor vehicle excise  
18 tax collections equal to the amount of revenue that would have been generated by a levy of  
19 ~~two-thirds~~ of one mill on the taxable valuation of all property in the state subject to a levy under  
20 section 57-15-56 in the previous taxable year must be deposited by the state treasurer in the  
21 senior citizen services and programs fund during the period from July first through December  
22 thirty-first of each year. The state tax commissioner shall certify to the state treasurer the portion  
23 of sales, use, and motor vehicle excise tax revenues which must be deposited in the fund as  
24 determined under this section. Revenues deposited in the senior citizen services and programs  
25 fund are provided as a standing and continuing appropriation for allocation as provided in  
26 subsection 5 of section 57-15-56. Any unexpended and unobligated amount in the senior citizen  
27 services and programs fund at the end of the 2005-07 biennium ~~must be allocated among~~  
28 ~~counties that levied the statutory maximum mill levy for taxable year 2004 in proportion to the~~  
29 ~~dollars generated by those levies in those counties for that year but the allocation to any county~~  
30 ~~may not exceed the difference between combined funding for the county's senior citizen~~  
31 ~~services and programs for taxable year 2004 and the combined funding for those services and~~

1 ~~programs for taxable year 2006 and any remaining unexpended and unobligated amount at the~~  
2 ~~end of any biennium must be transferred by the state treasurer to the state general fund.~~

3       **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
4 December 31, 2012.