

Sixty-fourth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2006

Introduced by

Appropriations Committee

(At the request of the Governor)

1 A BILL for an Act to provide an appropriation for defraying the expenses of the office of the tax
2 commissioner and for payment of state reimbursement under the homestead tax credit and
3 disabled veterans credit; to amend and reenact section 57-01-04 of the North Dakota Century
4 Code, relating to the tax commissioner's salary; and to provide for a transfer.

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

6 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds
7 as may be necessary, are appropriated out of any moneys in the general fund in the state
8 treasury, not otherwise appropriated, and from special funds derived from federal funds and
9 other income, to the tax commissioner for the purpose of defraying the expenses of the tax
10 commissioner and paying the state reimbursement under the homestead tax credit and disabled
11 veterans credit, for the biennium beginning July 1, 2015, and ending June 30, 2017, as follows:

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
14 Salaries and wages	\$20,138,488	\$3,185,689	\$23,324,177
15 Accrued leave payments	624,818	(624,818)	0
16 Operating expenses	7,721,834	510,831	8,232,665
17 Capital assets	16,000	0	16,000
18 Homestead tax credit	20,000,000	10,000,000	30,000,000
19 Disabled veterans' credit	<u>7,678,000</u>	<u>767,000</u>	<u>8,445,000</u>
20 Total all funds	\$56,179,140	\$13,838,702	\$70,017,842
21 Less estimated income	<u>125,000</u>	<u>0</u>	<u>125,000</u>
22 Total general fund	\$56,054,140	\$13,838,702	\$69,892,842
23 Full-time equivalent positions	134.00	3.00	137.00

1 **SECTION 2. ONE-TIME FUNDING - EFFECT ON BASE BUDGET - REPORT TO**

2 **SIXTY-FIFTH LEGISLATIVE ASSEMBLY.** The following amounts reflect the one-time funding
3 items approved by the sixty-third legislative assembly for the 2013-15 biennium:

4	<u>One-Time Funding Description</u>	<u>2013-15</u>	<u>2015-17</u>
5	TAP project	<u>\$1,000,000</u>	<u>\$0</u>
6	Total general fund	<u>\$1,000,000</u>	<u>\$0</u>

7 **SECTION 3. TRANSFER.** There is transferred to the general fund in the state treasury, out
8 of motor vehicle fuel tax revenue collected pursuant to section 57-43.1-02, the sum of
9 \$2,030,496 for the purpose of reimbursing the general fund for expenses incurred in the
10 collection of the motor vehicle fuels and special fuels taxes and the administration of these
11 taxes, for the biennium beginning July 1, 2015, end ending June 30, 2017.

12 **SECTION 4. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is
13 amended and reenacted as follows:

14 **57-01-04. Salary.**

15 The annual salary of the state tax commissioner is ~~one hundred five thousand fifty dollars~~
16 ~~through June 30, 2014, and one hundred eight thousand two hundred two~~one hundred eleven
17 thousand four hundred forty-eight dollars through June 30, 2016, and one hundred fourteen
18 thousand seven hundred ninety-one dollars thereafter.