

Introduced by

Representatives Dockter, Headland, Nathe, Owens

Senator Schaible

1 A BILL for an Act to create and enact a new subsection to section 57-01-02 of the North Dakota
2 Century Code, relating to the ability of the tax commissioner to require confidentiality waivers
3 from taxpayers receiving tax incentives; and to provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-01-02 of the North Dakota Century Code is
6 created and enacted as follows:

7 May require taxpayers to complete forms prescribed by the tax commissioner granting
8 a waiver of confidentiality as to specified aspects of a taxpayer's confidential tax
9 information for the purpose of allowing the tax commissioner to disclose information
10 relating to the use and impact of tax incentive programs.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for tax incentives awarded after
12 July 31, 2017.