

HOUSE BILL NO. 1354

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~~ make disclosures regarding taxpayers receiving tax incentives; and to provide an effective
4 date.

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

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

8 ~~May require taxpayers to complete forms prescribed by the tax commissioner granting~~
9 ~~a waiver of confidentiality as to specified aspects of a taxpayer's confidential tax~~
10 ~~information for the purpose of allowing the tax commissioner to disclose information~~
11 ~~relating to the use and impact of tax incentive programs. Upon receipt of a written~~
12 request from the chairman of the legislative management or the chairman of a
13 standing committee of the legislative assembly, the tax commissioner shall disclose
14 the amount of any tax incentive identified in section 54-35-26 which was claimed or
15 earned by a taxpayer. This subsection does not authorize disclosure of the taxpayer's
16 name or any other information prohibited from disclosure under title 57. The tax
17 commissioner shall provide notice to taxpayers of possible disclosure under this
18 subsection, in a manner as prescribed by the tax commissioner.

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