

Sixty-fifth
Legislative Assembly
of North Dakota

ENGROSSED 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 make disclosures regarding
3 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 Upon receipt of a written request from the chairman of the legislative management or
8 the chairman of a standing committee of the legislative assembly, the tax
9 commissioner shall disclose the amount of any tax incentive identified in section
10 54-35-26 which was claimed or earned by a taxpayer. This subsection does not
11 authorize disclosure of the taxpayer's name or any other information prohibited from
12 disclosure under title 57. The tax commissioner shall provide notice to taxpayers of
13 possible disclosure under this subsection, in a manner as prescribed by the tax
14 commissioner.

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