

Sixty-fifth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2273

Introduced by

Senators Dotzenrod, Erbele

Representatives Magrum, P. Anderson, Guggisberg

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 the senior citizen services and
 3 programs fund; to provide for a legislative management study relating to fees charged by county
 4 directors of tax equalization for property records; 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 the lesser of eighty-seven and one-half percent of

21 the amount appropriated in dollars in the county under this section for the taxable year,

22 but the or an eligible county's proportional share of the maximum amount of grants that

23 may be awarded under this subsection. The matching fund grant applies only to an

24 amount equal to a levy of up to one mill under this section. The total amount of

matching grants provided under this subsection may not exceed three million five hundred thousand dollars each year.

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

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

Notwithstanding any other provision of law, a portion of sales, use, and motor vehicle excise tax collections equal to the lesser of the amount of revenue that would have been generated by a levy of eighty-seven and one-half percent of one mill on the taxable valuation of all property in the state subject to a levy under section 57-15-56 in the previous taxable year, or three million five hundred thousand dollars, must be deposited by the state treasurer in the senior citizen services and programs fund during the period from July first through December thirty-first of each year. The state tax commissioner shall certify to the state treasurer the portion of sales, use, and motor vehicle excise tax revenues which must be deposited in the fund as determined under this section. Revenues deposited in the senior citizen services and programs fund are provided as a standing and continuing appropriation for allocation as provided in subsection 5 of section 57-15-56. Any unexpended and unobligated amount in the senior citizen services and programs fund at the end of any biennium must be transferred by the state treasurer to the state general fund.

SECTION 3. LEGISLATIVE MANAGEMENT STUDY - FEES FOR RECORDS REQUESTED FROM THE COUNTY DIRECTOR OF TAX EQUALIZATION. During the 2017-18 interim, the legislative management shall consider studying application of a uniform statewide fee structure for requests for records retained by the office of the county director of tax equalization. The study must include consideration of the types of records retained by the office of the county director of tax equalization, the fees presently imposed in each county for records, the types of requests commonly received, and the average amount of time spent to compile and disseminate record requests. The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-sixth legislative assembly.

1 | **SECTION 4. EFFECTIVE DATE.** Section 1 of this Act is effective for taxable years
2 | beginning after December 31, 2016. Section 2 of this Act is effective for taxable events
3 | occurring after June 30, 2017.