

Introduced by

Appropriations Committee

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 salary of the state tax commissioner; 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' tax credit for the biennium beginning July 1, 2019, and ending June 30, 2021, as  
12 follows:

	<u>Governor's</u>		
	<u>Base Level</u>	<u>Recommendation</u>	<u>Appropriation</u>
15 <u>Salaries and wages</u>	<u>\$21,724,004</u>	<u>\$23,240,133</u>	<u>\$21,724,004</u>
16 <u>Operating expenses</u>	<u>6,749,295</u>	<u>7,112,460</u>	<u>6,749,295</u>
17 <u>Capital assets</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
18 <u>Homestead tax credit</u>	<u>14,800,000</u>	<u>15,800,000</u>	<u>14,800,000</u>
19 <u>Disabled veterans' tax credit</u>	<u>8,110,200</u>	<u>8,410,200</u>	<u>8,110,200</u>
20 <u>Total all funds</u>	<u>\$51,389,499</u>	<u>\$54,568,793</u>	<u>\$51,389,499</u>
21 <u>Less estimated income</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
22 <u>Total general fund</u>	<u>\$51,264,499</u>	<u>\$54,443,793</u>	<u>\$51,264,499</u>
23 <u>Full-time equivalent positions</u>	<u>133.00</u>	<u>123.00</u>	<u>133.00</u>
24	<u>Adjustments or</u>		

	Base Level	Enhancements	Appropriation
1			
2	\$21,724,004	\$1,214,180	\$22,938,184
3	6,749,295	363,165	7,112,460
4	6,000	0	6,000
5	14,800,000	1,000,000	15,800,000
6	8,110,200	300,000	8,410,200
7	\$51,389,499	\$2,877,345	\$54,266,844
8	125,000	0	125,000
9	\$51,264,499	\$2,877,345	\$54,141,844
10	133.00	(10.00)	123.00

**SECTION 2. LINE ITEM TRANSFERS.** The state tax commissioner may transfer funds between the homestead tax credit and disabled veterans' tax credit line items in section 1 of this Act if one line item does not have sufficient funds available for state reimbursement of eligible tax credits. The state tax commissioner shall notify the office of management and budget and the legislative council of any transfers made pursuant to this section.

**SECTION 3. MOTOR VEHICLE FUEL TAX REVENUE TRANSFER.** There is transferred to the general fund in the state treasury out of motor vehicle fuel tax revenue collected pursuant to section 57-43.1-02, the sum of \$1,991,024 for the purpose of reimbursing the general fund for expenses incurred in the collection of the motor vehicle fuels and special fuels taxes and the administration of these taxes for the biennium beginning July 1, 2019, and ending June 30, 2021.

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

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

The annual salary of the state tax commissioner is ~~one hundred eleven thousand four hundred forty eight dollars through June 30, 2016, and one hundred fourteen thousand seven hundred ninety one dollars thereafter~~ one hundred seventeen thousand eighty-seven dollars through June 30, 2020, and one hundred twenty thousand six hundred dollars thereafter.