

**SENATE BILL NO. 2255**

Introduced by

Senators Cook, Schaible

1 A BILL for an Act to amend and reenact section 57-15-13 of the North Dakota Century Code,  
2 relating to changes in school district tax levies; and to provide an effective date.

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

4 **SECTION 1. AMENDMENT.** Section 57-15-13 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **57-15-13. School district tax levies.**

7 School district taxes must be levied by the governing body of each school district on or  
8 before the tenth day of August of each year. The governing body of the school district may  
9 amend~~increase or decrease~~ its tax levy and budget for the current fiscal year on or before the  
10 tenth day of October of each year but the certification must be filed with the county auditor  
11 within the time limitations under section 57-15-31.1. Taxes for school district purposes must be  
12 based upon an itemized budget statement which must show the complete expenditure program  
13 of the district for the current fiscal year and the sources of the revenue from which it is to be  
14 financed. The school board of each public school district, in levying taxes, is limited by the  
15 amount necessary to be raised for the purpose of meeting the appropriations included in the  
16 school budget of the current fiscal year, and the sum necessary to be provided as an interim  
17 fund, together with a tax sufficient in amount to pay the interest on the bonded debt of the  
18 district and to provide a sinking fund to pay and discharge the principal thereof at maturity.

19 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
20 December 31, 2018.