

SENATE BILL NO. 2352

Introduced by

Senators Dotzenrod, Heckaman

1 A BILL for an Act to create and enact a new subsection to section 57-38-30.3 of the North
2 Dakota Century Code, relating to a long-term care surtax on income; to amend and reenact
3 section 57-38-55 of the North Dakota Century Code, relating to the disposition of long-term care
4 surtax revenue; to provide an effective date; and to provide an expiration date.

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

6 **SECTION 1.** A new subsection to section 57-38-30.3 of the North Dakota Century Code is
7 created and enacted as follows:

8 In addition to the tax otherwise determined under this section, an individual, estate, or
9 trust is subject to a long-term care surtax of fifteen percent of the amount otherwise
10 determined under this section.

11 **SECTION 2. AMENDMENT.** Section 57-38-55 of the North Dakota Century Code is
12 amended and reenacted as follows:

13 **57-38-55. Disposition of revenues.**

14 As soon as practicable, after receipt thereof, the tax commissioner shall turn over to the
15 state treasurer all income taxes collected by the tax commissioner. The state treasurer shall
16 issue a receipt for ~~such~~the collections, which must be made a permanent record in the office of
17 the tax commissioner. ~~Such~~The moneys must be deposited by the state treasurer to the credit
18 of the general fund for the purpose of defraying the general expenses of the state government
19 except all revenue from the long-term care surtax imposed under section 57-38-30.3 must be
20 deposited in the North Dakota health care trust fund in section 50-30-02.

21 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
22 December 31, 2018.

23 **SECTION 4. EXPIRATION DATE.** This Act is effective until the state treasurer certifies to
24 the legislative council that the ending balance of the North Dakota health care trust fund, as of

- 1 | December thirty-first of any year, exceeds \$281,000,000 ~~has been deposited in the North-~~
- 2 | ~~Dakota health care trust fund from the long-term care surtax imposed in section 57-38-30.3, and~~
- 3 | is thereafter ineffective.