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Sixty-sixth  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2042  
with House Amendments  
SENATE BILL NO. 2042**

Introduced by

Legislative Management

(Taxation Committee)

1 A BILL for an Act to provide for a legislative management study of developing a uniform county  
2 system of accounting.

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

4 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - UNIFORM COUNTY SYSTEM OF**  
5 **ACCOUNTING.** During the 2019-20 interim, the legislative management shall consider studying  
6 the feasibility and desirability of developing standard procedures and classification of accounts  
7 to provide a means of accumulating financial information that is uniform for all counties,  
8 regardless of the county's size or various approaches to budgeting and accounting which may  
9 be in use, with the objective of achieving uniformity of financial information to guide preparation  
10 of financial reports required by law. The legislative management shall report its findings and  
11 recommendations, together with any legislation required to implement the recommendations, to  
12 the sixty-seventh legislative assembly.