

Sixty-seventh
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1449

Introduced by

Representatives J. Nelson, Boe, Schmidt

Senators Marcellais, Oehlke

1 A BILL for an Act to create and enact a new section to chapter 57-39.2 of the North Dakota
2 Century Code, relating to a county aid distribution fund; to provide a continuing appropriation; to
3 provide for application; and to provide an expiration date.

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

5 **SECTION 1.** A new section to chapter 57-39.2 of the North Dakota Century Code is created
6 and enacted as follows:

7 **County aid distribution fund - State treasurer - Continuing appropriation.**

- 8 1. There is created in the state treasury the county aid distribution fund. The fund
9 consists of all moneys transferred to the fund under subsection 2. All moneys in the
10 fund are appropriated to the state treasurer on a continuing basis for the purpose of
11 providing allocations to an eligible county.
- 12 2. Notwithstanding any other provision of law, a portion of sales, gross receipts, use, and
13 motor vehicle excise tax collections, equal to one-fourth of one percent of an amount
14 determined by multiplying the quotient of one percent divided by the general sales tax
15 rate, that was in effect when the taxes were collected, times the net sales, gross
16 receipts, use, and motor vehicle excise tax collections under chapters 57-39.2,
17 57-39.5, 57-39.6, 57-40.2, and 57-40.3 must be deposited by the state treasurer in the
18 county aid distribution fund. The tax commissioner shall certify to the state treasurer
19 the portion of sales, gross receipts, use, and motor vehicle excise tax net revenues
20 that must be deposited in the county aid distribution fund as determined under this
21 subsection.
- 22 3. At least quarterly, the state treasurer shall allocate the moneys in the fund to the
23 county with the lowest ratio of taxable property values per capita and a population of
24 more than ten thousand.

- 1 4. The county treasurer shall deposit all revenues received under this section in the
2 county general fund.
- 3 5. For purposes of determining taxable property values under this section, the state
4 treasurer shall use the most recent data published by the tax commissioner in the tax
5 levy report.
- 6 6. For purposes of determining the county's population under this section, the state
7 treasurer shall use the most recent actual or estimated census data published by the
8 United States census bureau.

9 **SECTION 2. APPLICATION.** This Act applies to net sales, gross receipts, use, and motor
10 vehicle excise tax collections received by the tax commissioner after June 30, 2021.

11 **SECTION 3. EXPIRATION DATE.** This Act is effective through June 30, 2023, and after that
12 date is ineffective.