57-01-01. Bond of tax commissioner.

57-01-02. Powers and duties.
The tax commissioner:
1. Shall perform all the duties imposed upon the tax commissioner by law.
2. Shall exercise general supervision over all assessors of general property or other taxes, over township, county, and city boards of equalization and over all other assessing officers, in the performance of their duties, to the end that all assessments of property be made relatively just and equal in compliance with the laws of the state.
3. Shall direct actions and prosecutions to be instituted to enforce the laws relating to the penalties, liabilities, and punishments of persons, officers of corporations, limited liability companies, public officers, and others, for failure or neglect to comply with the provisions of law governing the returns, assessments, and taxation of property, income, or other objects of taxation, cause complaints to be made against officers for neglect or refusal to comply with the law, and generally shall enforce all tax proceedings and revenue laws of the state in the proper courts.
4. May require state’s attorneys of the several counties to assist in the commencement and prosecution of actions and proceedings for the violation of any laws in respect to assessment or taxation.
5. May require township, city, county, and other public officers to report information as to the assessment and collection of property and other taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, and such other information as may be needful in the administration of the tax laws, in such form and upon such blanks as the tax commissioner may prescribe.
6. May summon witnesses to appear and give testimony and produce books, records, papers, and documents relating to any matter which the tax commissioner or the state board of equalization may have authority to investigate or determine, and may cause the depositions of witnesses residing within or without the state, or temporarily absent therefrom, to be taken, upon notice to the interested parties, if any, in like manner as depositions of witnesses are taken in civil actions in the district court.
7. May require a new assessment of property in any county to be made in accordance with chapter 57-14, whenever that is deemed necessary, or may require county auditors to place on the assessment rolls property which may be discovered and which has not been taxed according to law. For purposes of this subsection, "new assessment" means a new assessment as defined in section 57-14-08.
8. Shall examine carefully all cases in which evasions or violations of the laws of assessment and taxation of property or other objects or subjects of taxation are alleged, complained of, or discovered, and shall ascertain wherein existing laws are defective or are administered improperly or negligently.
9. Shall submit a biennial report to the governor and the secretary of state in accordance with section 54-06-04. The report must contain the biennial report of the state board of equalization.
10. Shall visit other states and confer with taxing officials and attend tax or other economic conferences or conventions, in person or by the tax commissioner's authorized agent.
11. Shall certify all levies, assessments, equalizations, or valuations made by the tax commissioner or the state board of equalization, not more than thirty days after the same have been made, or at periods otherwise provided by law.
12. May execute reciprocal agreements with the appropriate officials of any other state under which the tax commissioner may waive all or any part of the requirements imposed by the laws or statutes of this state upon those who use or consume in this state gasoline, other motor vehicle fuel, or special fuel upon which the tax has been paid to that other state; provided, that the officials of that other state grant the equivalent privileges with respect to gasoline, other motor vehicle fuel, or special fuel used in that other state upon which the tax has been paid to this state.

13. May maintain an accounting system that includes a special category of accounts designated as noncurrent accounts. The noncurrent accounts must be those accounts that are uncollectible as a matter of law or those accounts in which all reasonable collection efforts over a period of six years have produced no results. After examination by the state auditor, and upon the state auditor's recommendation for cause, specific accounts may be removed by the commissioner from noncurrent status and all records pertaining thereto immediately destroyed.

14. May waive, upon a showing of good cause, any and all tax due. A lien must have been filed against the debtor's property prior to the request for a waiver. The attorney general shall approve the waiver. Notwithstanding the provisions of this section, if a debtor and the internal revenue service enter into an offer in compromise pursuant to section 7122 of the Internal Revenue Code [26 U.S.C. 7122], as amended, the tax commissioner may reduce a debtor's individual income tax liability. However, if the federal offer in compromise, for any reason, is subsequently declared void by the internal revenue service, the debtor is liable for the original amount of tax due.

15. a. May allow a taxpayer to elect to pay the tax liability to the state no later than the date the payment is required by law to be made in funds which are immediately available to the state on the date of payment. An election to pay the tax under this subdivision is binding until the taxpayer applies to the tax commissioner to rescind the election. Payment in immediately available funds may be made by wire transfer of funds through the federal reserve system or by any other means established by the commissioner which ensures the availability of the funds to the state on the date of payment. Evidence of the payment must be furnished to the commissioner on or before the due date of the tax as established by law. Failure to timely make the payment in immediately available funds or failure to provide evidence of payment in a timely manner subjects the taxpayer to penalty and interest as provided by law for delinquent or deficient tax payments.

b. May establish by rule periodic filing and payment dates that are subsequent to the dates otherwise established by law for any taxes collected by the commissioner in those instances in which the commissioner deems it to be in the best interest of the state, provided that the alternative date may not be later than the last day of the month in which the tax was otherwise due.

c. May adopt rules necessary for the administration of this subsection.

16. May participate in the treasury offset program administered by the United States department of treasury as prescribed by federal law and regulation. An amount equal to the amount of fees for participation in this program and any repayment of refunds erroneously received is appropriated as a standing and continuing appropriation to the tax commissioner for payment of fees due under this program and any required repayments.

17. Upon receipt of a written request from the chairman of the legislative management or the chairman of a standing committee of the legislative assembly, the tax commissioner shall disclose the amount of any tax deduction or credit that was claimed or earned by a taxpayer. This subsection does not authorize disclosure of the taxpayer's name or any other information prohibited from disclosure under title 57. The tax commissioner shall provide notice to taxpayers of possible disclosure under this subsection, in a manner as prescribed by the tax commissioner.
57-01-01. Office of commissioner.

The office of the tax commissioner must be at the state capitol. The tax commissioner may appoint such deputies, employees, clerks, experts, and other persons as are necessary in maintaining the tax commissioner's office and performing duties for which the legislative assembly may appropriate funds.

57-01-02. Salary.

The annual salary of the state tax commissioner is one hundred seventeen thousand eighty-seven dollars through June 30, 2020, and one hundred twenty thousand fourteen dollars thereafter.

57-01-03. State supervisor of assessments.

The state tax commissioner shall appoint a state supervisor of assessments who must be a person trained and experienced in property appraisals and familiar with assessment and equalization procedures and techniques. The state supervisor of assessments serves at the pleasure of the state tax commissioner and office space must be furnished to the state supervisor of assessments by the commissioner.
The state supervisor of assessments shall perform the following duties under the direction of the tax commissioner:

1. The state supervisor of assessments shall advise and give assessors the necessary instructions and directions as to their duties under the laws of this state, to promote uniform assessment of property in this state.

2. The state supervisor of assessments shall assist and instruct assessors in use of soil surveys, land classification methods, preparation and proper use of land maps and record cards, proper classification of real and personal property, and determination of proper standards of value.

3. The state supervisor of assessments may require the attendance of groups of assessors at meetings called by the state supervisor of assessments for the purpose of giving them further assistance and instruction as to their duties.

4. The state supervisor of assessments may make sales, market, and productivity studies and other studies of property assessments in the counties and cities of this state to properly advise the assessors and directors of tax equalization in the state and to recommend to the tax commissioner changes to be made by the state board of equalization in the performance of its equalization powers and duties. In any sales, market, and productivity study made according to section 57-01-06, the county directors of tax equalization or city assessors shall compile a record of sales of property made in the county or city, and in conjunction with the board of county commissioners shall analyze the sales for the purpose of advising the state supervisor of assessments as to the value of using the sales in any such study. The compilations must be forwarded to the state supervisor of assessments with the findings of the county director of tax equalization, city assessors, and the board of county commissioners. In any county or city or any part thereof where the number of sales of properties is insufficient for making a sales, market, and productivity study, the county director of tax equalization or city assessor, as the case may be, in cooperation with the state supervisor of assessments or that person's assistants shall make appraisals of properties in order to determine the market value.

5. The state supervisor of assessments shall cooperate with North Dakota state university in the development of a soil mapping program, a land classification system, valuation studies, and other matters relating to the assessment of property and shall provide for the use of such information and procedure at the earliest possible date by the assessors of this state.

6. The state supervisor of assessments has general supervision of assessors and county directors of tax equalization pertaining to methods and procedures of assessment of all property and has authority to require all county directors of tax equalization to do any act necessary to obtain uniform methods and procedures of assessment.

7. Whenever an investigation by the state supervisor of assessments shows there is probable cause to believe the holder of a certificate issued by the state supervisor of assessments under section 57-02-01.1 has failed to comply with any of the provisions of law pertaining to assessments, or any rules adopted by the tax commissioner, the state supervisor of assessments may petition the tax commissioner for a hearing to show cause why the certificate should be suspended or revoked.

   a. The state supervisor of assessments must provide the certificate holder at least ten days' notice of the time and place of the hearing.
   b. If cause to suspend or revoke the certificate is shown, the tax commissioner may suspend or revoke the certificate.
   c. The tax commissioner may restore a certificate after suspension or revocation.
   d. An individual whose certificate has been suspended or revoked in the manner provided in this section may appeal that determination to the district court as provided in section 28-32-42.

8. If a certificate holder's certificate is suspended or revoked under this section, the governing body of the county in which the certificate holder performs duties shall ensure the continued administration of assessments within that county by a person authorized under section 11-10.1-05 and be responsible for any expenses associated
with the fulfillment of this responsibility. Expenses incurred by a county to fulfill the
duties of a township or city assessment official whose certificate has been suspended
or revoked must be charged to the political subdivision in which the certificate holder is
employed and must either be paid directly to the county by the political subdivision or
deducted by the county treasurer from funds coming into the treasurer's control which
are apportionable to the subdivision.
9. The state supervisor of assessments shall perform such other duties relating to
assessment and taxation of property as the tax commissioner directs.
10. The tax commissioner may adopt rules under chapter 28-32 necessary for the
administration of this section.

57-01-06. Sales, market, and productivity study - Contents not to be included.
Any sales, market, and productivity study which may be made by the state tax
commissioner may not include the following:
1. Property owned or used by public utilities.
2. Property classified as personal property.
3. A sale when the grantor and the grantee are of the same family or corporate affiliate, if
   known.
4. A sale which resulted as a settlement of an estate.
5. All sales to or from a government or governmental agency.
6. All forced sales, mortgage foreclosures, and tax sales.
7. All sales to or from religious, charitable, or nonprofit organizations.
8. All sales where there is an indicated change of use by the new owner.
9. All transfer of ownership of property for which is given a quitclaim deed.
10. Sales of property not assessable by law.
11. Agricultural lands of less than eighty acres [32.37 hectares].

57-01-06.1. Statement of legislative intent concerning use of sales, market, and
productivity studies.
It is the intent of the legislative assembly that local assessors, county directors of tax
equalization, and city, township, county, and state boards of equalization use the results of
sales, market, and productivity studies as a guide in making assessments and in equalizing
assessments of property in this state. The legislative assembly recognizes that sales of property
alone provide insufficient information to make accurate judgments concerning the market value
of property within the various counties of this state, particularly in view of the limited number of
sales which occur within a given period of time in many counties, and that, in order to get an
accurate picture of market value, consideration must be given to such factors as property
appraisals, productivity, and current usage of property.

57-01-07. Review of sales, market, and productivity study by state tax commissioner -
Appeal.
1. The state tax commissioner shall notify each county board of commissioners of a
scheduled hearing of the sales, market, and productivity study before the state tax
commissioner. Such notice must set forth the time and date and place of such hearing.
After hearing objections to using certain sales in the study, the state tax commissioner
is authorized to withdraw such sales that the state tax commissioner deems are not
representative. Within thirty days after the close of such formal hearing, the state tax
commissioner shall notify each county board of commissioners, in writing, as to the
action taken as a result of such hearing. Within ten days after receiving such notice
from the state tax commissioner, each board of county commissioners may appeal the
decision of the state tax commissioner to the state board of equalization. Such board
will review the findings of the state tax commissioner and render its final decision on
such appeal.
2. No sale may be used in any sales, market, and productivity study until it has been
verified by the state tax commissioner, the county supervisor of assessments,
township supervisors, or the board of county commissioners or its agent that none of
the exclusions set forth in section 57-01-06 have been used in the study.

57-01-08. County equalization fund payments - Sales assessment ratio - When
effective.
Omitted.

57-01-09. Tax commissioner's cash change fund authorized.
For the purpose of promptly and efficiently accommodating taxpayers who make payments
of taxes in person to the cashier in the state tax department, the tax commissioner may
maintain, out of collections made, a cash fund in the cashier's office in an amount reasonably
necessary for making change. The tax commissioner shall obtain the written approval of the
director of the office of management and budget of the amount of money to be maintained in
such cash change fund.

57-01-10. Tax manuals - Distribution.
The state tax commissioner may prepare a manual or manuals in looseleaf form in which is
compiled the provisions of any or several of the tax laws administered by the state tax
commissioner with the rules, regulations, opinions, and other information relating to the
administration of the particular law or laws included in each manual. The state tax commissioner
may make each manual available for sale at a charge that will cover the cost of preparing and
mailing it and also may prepare and have available for sale, at an amount sufficient to cover all
costs, periodic supplements to each manual so as to provide the purchaser with current
information relating to the interpretation and administration of the various tax laws the state tax
commissioner administers.

All moneys received by the state tax commissioner from the sale of such manuals and the
supplements for them must be transmitted by the state tax commissioner at the end of each
month to the state treasurer for deposit by the state treasurer to the credit of the general fund.

57-01-11. Assessment of or determination of additional tax liability by tax
commissioner - Hearing - Appeal.
1. In any case in which the provisions of any tax law are administered by the tax
commissioner and the tax is collected by the tax commissioner or the amount thereof
is certified by the tax commissioner to any other official for collection and the law
providing for such tax authorizes the tax commissioner to assess or determine a tax
liability that is in addition to that reported by the taxpayer, the taxpayer has a right to a
hearing before the tax commissioner on such assessment or determination and has a
right to appeal to the courts from the decision of the tax commissioner on such hearing
and all of the provisions of chapter 28-32 relating to proceedings before an
administrative agency, including the right to appeal to the courts from the decision of
the tax commissioner in such a proceeding, are applicable to and govern the notice of
hearing, the hearing, and the right of appeal from the tax commissioner's decision
thereon. Notwithstanding the provisions of any other law heretofore or hereafter
enacted, it is the intent and purpose of this section to provide that in those
circumstances hereinbefore described every taxpayer shall have both the right to a
hearing before the tax commissioner and the right to appeal to the courts from the tax
commissioner's decision on such hearing in accordance with the provisions of chapter
28-32 unless the provisions of any such law expressly provide that the decision of the
tax commissioner is final or expressly provide that the provisions of chapter 28-32 are
not applicable.

2. If a tax administered by the tax commissioner is assessed under any provision of law
that expressly provides the assessed tax is final and nonreviewable and the assessed
tax has not been paid, the tax commissioner may accept for legal settlement purposes,
a reduced amount of tax if information is received from the taxpayer that the tax as
assessed exceeds the actual amount due. If the tax commissioner receives
information that the tax was under-assessed, the additional amount of tax that is
determined to be due may be assessed by the tax commissioner, notwithstanding the
fact that the assessment made by the tax commissioner is final and nonreviewable.

57-01-11.1. Reports on auditing enhancement program and settlement of tax assessments.

57-01-12. Approval of refunds by tax commissioner.

57-01-12.1. Application of refunds and credits.
All refunds and credits for overpayment to any taxpayer may be applied to the payment of
any taxpayer's delinquent or unpaid taxes, including penalties and interest, or delayed until the
taxpayer's delinquent returns have been filed and all taxes due thereon, including penalties and
interest, have been paid. This provision is applicable as to all taxes that are administered and
collected by the tax commissioner and is effective for all refunds and credits determined payable
or due a taxpayer after December 31, 1978.

57-01-12.2. Minimum refunds and collections.
1. Except as otherwise provided in this title, a refund may not be made by the tax
commissioner to any taxpayer unless the amount to be refunded, including interest, is
at least five dollars. The tax commissioner shall transfer any amount that is not
refunded to a taxpayer under this subsection to the state treasurer for deposit in the
same manner as other revenue relating to the tax being administered.
2. A remittance of tax need not be made and any assessment or collection of tax may not
be made unless the amount is at least five dollars, including penalties and interest.

57-01-13. Collection of delinquent sales, use, motor vehicle fuels, special fuels,
importer for use, aviation fuel, motor vehicle excise, telecommunications carriers,
income, and alcoholic beverage gross receipts taxes. (Contingent expiration date - See
note)
1. Notwithstanding the secrecy and confidential information provisions in chapters 57-38,
57-39.2, and 57-40.2, the tax commissioner may, for the purpose of collecting
delinquent North Dakota sales, use, motor vehicle fuels, special fuels, importer for use,
aviation fuel, motor vehicle excise, telecommunications carriers, income, or alcoholic
beverage gross receipts taxes due from a taxpayer not residing or domiciled in this
state, contract with any collection or credit agency, within or without the state, for the
collection of the delinquent sales, use, motor vehicle fuels, special fuels, importer for
use, aviation fuel, motor vehicle excise, telecommunications carriers, income, or
alcoholic beverage gross receipts taxes, including penalties and interest thereon. For
purposes of this section, a delinquent tax is defined as a tax liability that is due and
owing for a period longer than six months and for which the taxpayer has been given
at least three notices in writing requesting payment. The notices must be sent by
first-class mail to the taxpayer at the taxpayer's last known mailing address. The third
notice must be sent with a copy of an affidavit of mailing. If the tax commissioner has
assigned a delinquent tax liability pursuant to this section, subsequent sales, use,
motor vehicle fuels, special fuels, importer for use, aviation fuel, motor vehicle excise,
telecommunications carriers, income, or alcoholic beverage gross receipts taxes that
become due from the same taxpayer may be assigned immediately and without further
notice to the taxpayer, so long as the originally assigned liability has not been fully
collected.
2. a. Fees for services, reimbursement, or any other remuneration to a collection or
credit agency must be based on the amount of tax, penalty, and interest actually
collected. Each contract entered into between the tax commissioner and the
collection or credit agency must provide for the payment of fees for the services, reimbursements, or other remuneration not in excess of fifty percent of the amount of delinquent sales, use, motor vehicle fuels, special fuels, importer for use, aviation fuel, motor vehicle excise, income, or alcoholic beverage gross receipts taxes, including penalties and interest actually collected.

b. All funds collected by the collection or credit agency must be remitted to the tax commissioner monthly from the date of collection from a taxpayer. Forms to be used for the remittances must be prescribed by the tax commissioner. The tax commissioner shall transfer the funds to the state treasurer for deposit in the state general fund. An amount equal to the amount of fees for services, reimbursement, or any other remuneration to the collection or credit agency as set forth in the contract authorized by this section is appropriated as a standing and continuing appropriation to the tax commissioner for payment of fees due under the contract.

c. Before entering into a contract, the tax commissioner shall require a bond from the collection or credit agency not in excess of ten thousand dollars, guaranteeing compliance with the terms of the contract.

3. A collection or credit agency entering into a contract with the tax commissioner for the collection of delinquent taxes pursuant to this section thereby agrees that it is doing business in this state for the purposes of the North Dakota income tax laws.

Collection of delinquent sales, use, motor vehicle fuels, special fuels, importer for use, aviation fuel, motor vehicle excise, telecommunications carriers, income, and alcoholic beverage gross receipts taxes. (Contingent effective date - See note)

1. Notwithstanding the secrecy and confidential information provisions in chapters 57-38 and 57-39.2, the tax commissioner may, for the purpose of collecting delinquent North Dakota sales, use, motor vehicle fuels, special fuels, importer for use, aviation fuel, motor vehicle excise, telecommunications carriers, income, or alcoholic beverage gross receipts taxes due from a taxpayer not residing or domiciled in this state, contract with any collection or credit agency, within or without the state, for the collection of the delinquent sales, use, motor vehicle fuels, special fuels, importer for use, aviation fuel, motor vehicle excise, telecommunications carriers, income, or alcoholic beverage gross receipts taxes, including penalties and interest thereon. For purposes of this section, a delinquent tax is defined as a tax liability that is due and owing for a period longer than six months and for which the taxpayer has been given at least three notices in writing requesting payment. The notices must be sent by regular mail to the taxpayer at the last-known mailing address. The third notice must be sent with a copy of an affidavit of mailing. If the tax commissioner has assigned a delinquent tax liability pursuant to this section, subsequent sales, use, motor vehicle fuels, special fuels, importer for use, aviation fuel, motor vehicle excise, income, or alcoholic beverage gross receipts taxes that become due from the same taxpayer may be assigned immediately and without further notice to the taxpayer, so long as the originally assigned liability has not been fully collected.

2. a. Fees for services, reimbursement, or any other remuneration to a collection or credit agency must be based on the amount of tax, penalty, and interest actually collected. Each contract entered into between the tax commissioner and the collection or credit agency must provide for the payment of fees for the services, reimbursements, or other remuneration not in excess of fifty percent of the amount of delinquent sales, use, motor vehicle fuels, special fuels, importer for use, aviation fuel, motor vehicle excise, income, or alcoholic beverage gross receipts taxes, including penalties and interest actually collected.

b. All funds collected, less the fees for collection services, as provided in the contract, must be remitted to the tax commissioner monthly from the date of collection from a taxpayer. Forms to be used for the remittances must be prescribed by the tax commissioner.
c. Before entering into a contract, the tax commissioner shall require a bond from
the collection or credit agency not in excess of ten thousand dollars, guaranteeing
compliance with the terms of the contract.

3. A collection or credit agency entering into a contract with the tax commissioner for the
collection of delinquent taxes pursuant to this section thereby agrees that it is doing
business in this state for the purposes of the North Dakota income tax laws.

57-01-14. Tax information furnished by United States secretary of the treasury -
Penalty for disclosure.

Except as authorized by the United States Internal Revenue Code of 1954, it is unlawful for
the state tax commissioner or any of the commissioner's employees or legal representatives to
disclose to any person any return or return information opened to inspection by or disclosed by
the United States secretary of the treasury pursuant to section 6103 of the United States Internal Revenue Code of 1954 [26 U.S.C. 6103] to the state tax commissioner or any of the
commissioner's employees or legal representatives for the administration of the tax laws
administered by the state tax commissioner. For the purposes of this section, the terms "return"
and "return information" have the same meanings as are provided in section 6103 of the United
States Internal Revenue Code of 1954 [26 U.S.C. 6103], and "state tax commissioner" and "any
of the commissioner's employees or legal representatives" include a former state tax
commissioner and a former employee or legal representative of the state tax commissioner. Any
person who violates this section is guilty of a class C felony as provided in section 12.1-13-01.

57-01-15. Use of tax information to administer tax laws.

For the purpose of properly administering the tax laws of this state, information filed by or
on behalf of a person with the tax commissioner under this title, including information obtained
for the purpose of the valuation and assessment of centrally assessed property, and any other
information relating to that person which was either obtained by the tax commissioner pursuant
to that tax law or furnished to the tax commissioner pursuant to section 6103 of the United
States Internal Revenue Code of 1954, as amended [26 U.S.C. 6103] may be used by the tax
commissioner to determine or enforce the tax liability, if any, of that person under any other tax
law of this state that is administered by the tax commissioner under this title. This section does
not apply to statements of full consideration filed with the state board of equalization under
section 11-18-02.2.


1. A person may not claim a state or local tax incentive identified in section 54-35-26,
unless the person has satisfied all state and local tax obligations and tax liens of
record for taxes owed to the state or a political subdivision.

2. A person claiming a state tax incentive shall attach to the return or other filing schedule
on which the tax incentive is claimed, a property tax clearance record from each
county in which the person has a fifty percent or more ownership interest in the
property.

3. A city or county may not grant a local tax incentive unless the person requesting the
tax incentive is not delinquent on any property taxes and the person provides a state
tax clearance record. A property tax clearance is required for property in which the
person has a fifty percent or more ownership interest.

4. If a tax incentive applicant or claimant is a corporation or passthrough entity, any of the
corporation's or passthrough entity's officers, governors, managing members, or
partners charged with the responsibility for filing and paying property, income, income
withholding, sales, or use tax are subject to the provisions of subsections 2 and 3.

5. If a person fails to comply with this section, the tax commissioner shall disallow that
person's state tax exemption or credit claimed under any law authorizing the tax
commissioner to audit and assess the additional tax due.
57-01-16. Extension of period of time to make assessments.

If the tax commissioner issues a subpoena to a taxpayer, the period of time for making an
assessment against that taxpayer is automatically extended by a period equal to the time
between the issuance of the subpoena to final resolution. Final resolution occurs when a court
dismisses the subpoena or the taxpayer complies with the subpoena.

57-01-17. Failure to complete return or supply information.

If the tax commissioner is of the opinion that any taxpayer has failed to include in a return
as filed, or to provide during the course of an audit, information necessary to determine a North
Dakota tax liability, the tax commissioner may require from the taxpayer an amended return or
supplementary information as is necessary to properly and accurately determine a taxpayer's
North Dakota tax liability, in the form prescribed by the tax commissioner. If the taxpayer fails to
file the amended return or to furnish the supplementary information, the tax commissioner, after
thirty days' notice, may determine the North Dakota tax liability from the best information
available and assess any tax due, including interest and penalty. The taxpayer may protest the
determination under the protest procedure provided for the type of tax assessed.

57-01-18. Disclosure of name and address by state tax commissioner.

Notwithstanding the secrecy and confidential information provisions of this title, for the
purpose of properly administering the tax laws of this state, name and address information filed
on returns by or on behalf of a person with the tax commissioner pursuant to a tax law of this
state, obtained by the tax commissioner pursuant to that tax law, or furnished to the tax
commissioner under section 6103 of the Internal Revenue Code [26 U.S.C. 6103] may be
provided by the tax commissioner to the United States postal service or a national
change-of-address vendor authorized by the United States postal service, for the sole purpose
of obtaining proper and correct address information on that person.

57-01-19. Claim of unconstitutionality - Refund or credit of taxes paid.

Notwithstanding any provision relating to claims for refund or credit of state taxes paid
contained in title 57, any claim for a refund or credit of taxes paid based upon a claim that the
tax or any provision thereof is unconstitutional under the federal or state constitution must be
made within one hundred eighty days of the due date of the return or payment of the tax,
whichever occurs first, for which the refund or credit is claimed. A claim for refund or credit of
taxes paid before January 1, 2005, based upon a claim that the tax or any provision thereof is
unconstitutional that is not filed with the commissioner before July 1, 2005, must be denied. This
section does not apply to ad valorem property taxes.

57-01-20. Multistate tax audit fund - Continuing appropriation - Transfers to the
general fund.

There is created in the state treasury the multistate tax audit fund. The fund consists of all
moneys collected and received by the tax commissioner as a result of participation in the
multistate tax commission audit and nexus programs. All moneys in the fund are appropriated to
the tax commissioner on a continuing basis to pay the multistate tax commission audit and
nexus program fees. On or before June thirtieth of each year, the tax commissioner shall certify
to the state treasurer the amount of accumulated funds in the multistate tax audit fund which
exceed the audit and nexus program fees for the following year. The state treasurer shall
transfer the certified amount from the multistate tax audit fund to the general fund prior to the
end of each fiscal year.