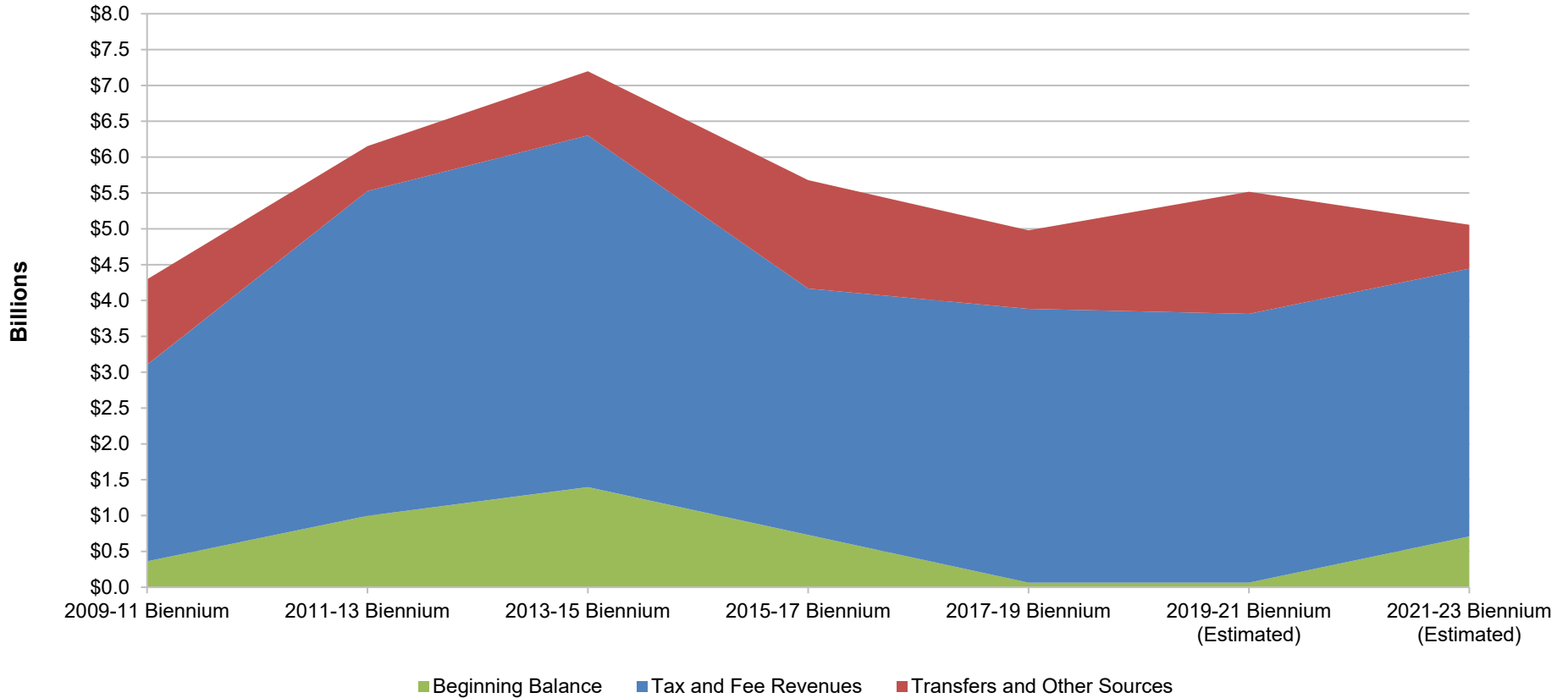


# GENERAL FUND REVENUE SUMMARY

## TOTAL GENERAL FUND REVENUES

Based on the 2021 legislative revenue forecast, total 2021-23 biennium general fund revenues, including the beginning balance, tax and fee revenues, and transfers, are estimated to be \$5,056.5 million, which is \$460.9 million, or 8.4 percent, less than total 2019-21 biennium estimated revenues of \$5,517.4 million.



	Actual					Estimated	
	2009-11 Biennium	2011-13 Biennium	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium
Beginning balance	\$361,843,514	\$996,832,711	\$1,396,059,186	\$729,529,389	\$65,000,000	\$65,000,000	\$710,259,973
Tax and fee revenues	2,742,612,281	4,530,367,522	4,906,838,449	3,437,604,096	3,818,087,697	3,749,786,008	3,734,308,251
Transfers and other sources	1,190,082,508	625,487,038	894,959,058	1,511,601,317	1,095,360,965	1,702,570,682	611,973,744
<b>Total</b>	<b>\$4,294,538,303</b>	<b>\$6,152,687,271</b>	<b>\$7,197,856,693</b>	<b>\$5,678,734,802</b>	<b>\$4,978,448,662</b>	<b>\$5,517,356,690</b>	<b>\$5,056,541,968</b>

## GENERAL FUND BEGINNING BALANCE

Based on final legislative action, the July 1, 2021, estimated beginning balance is \$710.3 million. Pursuant to North Dakota Century Code Chapter 54-27.2, any amount in the general fund at the end of a biennium in excess of \$65 million must be transferred to the budget stabilization fund, except that the balance in the

budget stabilization fund may not exceed 15 percent of the general fund budget approved by the most recently adjourned Legislative Assembly. The 15 percent limit for the budget stabilization fund is \$748.9 million based on total general fund appropriations for the 2021-23 biennium of \$4,993 million. As a result, the estimated transfer from the general fund to the budget stabilization fund is \$22.4 million. However, if the interest earnings of the budget stabilization fund bring the balance of the budget stabilization fund to the 15 percent limit, the transfer from the general fund to the budget stabilization fund may be reduced or may not be required.

The schedule below provides information on other legislative action, excluding revenue forecast adjustments, relating to the July 1, 2021, beginning general fund balance and affecting the transfer to the budget stabilization fund.

Bill No.	Description	Amount
HB 1001	Provides an exemption to the Governor to continue 2019-21 biennium funding into the 2021-23 biennium for Rough Rider Awards	(10,800)
HB 1003	Provides an exemption to the Attorney General to continue 2019-21 biennium funding into the 2021-23 biennium for information technology equipment	(43,058)
HB 1008	Provides an emergency clause to deposit Public Service Commission fees in a special fund rather than the general fund during the 2019-21 biennium	(12,000)
HB 1012	Provides exemptions to the Department of Human Services to continue 2019-21 biennium funding into the 2021-23 biennium for the school behavioral health program (\$200,000), behavioral health recovery home grants (\$150,000), suicide prevention grants (\$750,000), a community behavioral health program (\$3,000,000), and a hyperbaric oxygen therapy pilot program grant (\$335,000)	(4,435,000)
HB 1013	Provides exemptions to the Department of Public Instruction to repurpose anticipated 2019-21 biennium unspent state school aid in the 2021-23 biennium for adult education matching grants (\$5,000,000), school food services matching grants (\$1,380,000), the free breakfast program (\$200,000), the program grant pool (\$900,000), a grant to the Bismarck Gateway to Science (\$13,500,000), national writing projects (\$50,000), rural art outreach projects (\$425,000), a grant for North Central Council for Education Media Services (\$202,300), a mentoring program (\$2,125,764), a "We the People" program (\$70,000), cultural heritage grants (\$34,000), and the dyslexia screen pilot program (\$250,000)	(24,137,064)
HB 1015	Provides an exemption to the Office of Management and Budget to continue 2019-21 biennium funding into the 2021-23 biennium for state student internships	(150,000)
HB 1015	Provides for a transfer during the 2019-21 biennium from the general fund to the highway fund for the Department of Transportation to match federal discretionary funds for road projects	(100,000,000)
HB 1016	Provides exemptions to the Adjutant General to continue 2019-21 biennium funding into the 2021-23 biennium for tuition assistance (\$1,400,000), computer-aided dispatch equipment (\$66,000), and message switch upgrades (\$95,000)	(1,561,000)
HB 1025	Provides 2019-21 biennium deficiency appropriations to the Tax Commissioner for the homestead and disabled veterans' tax credit programs (\$4,040,000) and the Bank of North Dakota to repay a loan associated with the Theodore Roosevelt Presidential Library and Museum endowment fund (\$17,500,000)	(21,540,000)
SB 2005	Authorizes a transfer from the operating expenses line item to the salaries and wages line item for additional spending by the Indian Affairs Commission prior to the end of the 2019-21 biennium	(15,000)
SB 2011	Replaces Highway Patrol general fund spending with federal funds in the 2019-21 biennium	6,966,000
SB 2011	Provides an exemption to the Highway Patrol to continue 2019-21 biennium funding into the 2021-23 biennium for ammunition purchases	(50,530)
SB 2015	Replaces Department of Corrections and Rehabilitation general fund spending with federal funds in the 2019-21 biennium	43,689,050
SB 2015	Provides an exemption to the Department of Corrections and Rehabilitation to continue 2019-21 biennium funding into the 2021-23 biennium for maintenance projects	(6,000,000)
SB 2018	Provides exemptions to the Department of Commerce to continue 2019-21 biennium funding into the 2021-23 biennium for the beyond visual line of site unmanned aircraft system project (\$4,858,803), the unmanned aircraft system project (\$150,000), an enhanced use lease grant program (\$1,500,000), a nonresident nurse employment recruitment program (\$320,000), and discretionary funds (\$2,150,000)	(8,978,803)
SB 2025	Provides an exemption to the Department of Veterans' Affairs for service dog grants	(50,000)
<b>Total</b>		<b>(\$116,328,205)</b>

## GENERAL FUND TAX AND FEE REVENUES

Based on final legislative action, **2021-23 biennium estimated general fund tax and fee revenues total \$3,734.3 million**, which reflects a decrease of \$27.5 million compared to the January 2021 base revenue forecast and a decrease of \$107 million compared to the March 2021 revised revenue forecast. The January 2021 base revenue forecast reflects 2021-23 biennium estimated tax and fee revenues of \$3,761.8 million. The March 2021 revised revenue forecast increased the 2021-23 biennium estimated tax and fee revenues by \$79.5 million, from \$3,761.8 million to \$3,841.3 million.

Based on the March 2021 revised revenue forecast and final legislative action, 2019-21 biennium estimated general fund tax and fee revenues total \$3,749.8 million. Compared to the 2019-21 biennium revised estimated general fund tax and fee revenues, 2021-23 biennium estimated general fund tax and fee revenues of \$3,734.3 million reflect a decrease of \$15.5 million, or 0.4 percent.

Major areas of 2021-23 biennium **tax and fee revenue change** compared to the 2019-21 biennium revised revenue forecast include:

- Sales and use tax collections are estimated to **decrease** by \$19.7 million, or 1.1 percent.
- Individual income tax collections are estimated to **increase** by \$38 million, or 5 percent.
- Corporate income taxes are estimated to **increase** by \$11 million, or 5.6 percent.
- Coal conversion tax collections are estimated to **decrease** by \$42.4 million, or 100 percent. (See the **coal conversion tax collections** section below.)
- Gaming tax collections are estimated to **decrease** by \$17.1 million, or 63.6 percent. (See the **gaming tax collections** section below.)

The 2021 Legislative Assembly approved the following bills, which are estimated to have a major impact on tax and fee revenues:

### Sales and use tax collections

- House Bill No. 1309 exempts contractors from use tax on items not contained in a purchase contract resulting in an estimated **decrease of \$25 million** in tax collections.
- House Bill No. 1449 creates a county aid distribution fund and deposits a portion of sales and use tax collections in the new fund rather than the general fund resulting in an estimated **decrease of \$1 million** in deposits in the general fund.

### Individual income tax collections

- House Bill No. 1137 continues an income tax credit for donations to nonprofit private schools in North Dakota and increases the credit limits resulting in an estimated **decrease of \$1 million** in tax collections.

### Coal conversion tax collections

- House Bill No. 1412 exempts coal conversion facilities from the portion of the coal conversion tax that is distributed to the general fund resulting in an estimated **decrease of \$42.6 million** in tax collections.

### Gaming tax collections

- House Bill No. 1212 deposits gaming tax collections in a charitable gaming operating fund rather than the general fund and decreases the gaming tax collections by applying the tax rate to the adjusted gross proceeds rather than the gross proceeds resulting in an estimated **decrease of \$19.8 million** in collections deposited in the general fund.

### Insurance premium tax collections

- House Bill No. 1010 increases the payments to fire departments and the North Dakota Firefighter's Association resulting in a **decrease of \$1.9 million** in deposits in the general fund.
- House Bill No. 1087 continues an insurance premium tax credit for the payment of an assessment related to the invisible reinsurance pool resulting in a **decrease of \$17.5 million** in collections.

Other bills approved by the 2021 Legislative Assembly with an estimated fiscal impact on general fund tax and fee revenues include the following:

Bill No.	Description	Estimated Impact
HB 1003	Gaming tax - Adjusts the gaming tax allocations to political subdivisions increasing the deposits in the general fund	\$34,373
HB 1008	Departmental collections - Deposits fees collected by the Public Service Commission in a new special fund rather than the general fund	(\$90,000)
HB 1026	Departmental collections - Creates new grain processor and broker license fees based on the size of purchases	\$305,700
HB 1035	Departmental collections - Requires parents to reimburse the state for attorney fees related to the appointment of counsel for children	Cannot be determined
HB 1351	Sales and use tax - Creates a sales and use tax exemption for sales made to a qualifying senior citizen organization	Cannot be determined
HB 1405	Corporate income tax - Expands the corporate income tax credit for hiring a developmentally disabled or chronically mentally ill individual	Cannot be determined
HB 1449	Motor vehicle excise tax - Deposits a portion of motor vehicle excise tax collections in a county aid fund rather than the general fund	(\$136,000)
SB 2137	Sales and use tax - Provides sales and use tax exemption for enterprise information technology equipment and computer software used in a qualified data center	Cannot be determined
SB 2152	Sales and use tax - Provides a sales and use tax exemption for carbon dioxide used for secure geologic storage	Cannot be determined
SB 2156	Cigarette and tobacco tax - Raises the legal age to purchase and use tobacco products from 18 to 21	(\$70,800)
SB 2220	Sales and use tax - Authorizes retail sales of alcoholic beverages before noon on Sundays	\$285,000
SB 2226	Sales and use tax - Creates a sales and use tax exemption for purchases made by a qualifying residential end-of-life facility	Cannot be determined

### TRANSFERS AND OTHER SOURCES OF REVENUE TO THE GENERAL FUND

Based on final legislative action, **2021-23 biennium transfers and other sources of revenue to the general fund total \$612 million**, which reflects an increase of \$426 million compared to the January 2021 base revenue forecast and an increase of \$410 million compared to the March 2021 revised revenue forecast. The January 2021 base revenue forecast reflects 2021-23 biennium estimated transfers and other sources of revenues to the general fund totaling \$186 million. The March 2021 revised revenue forecast increased the 2021-23 biennium estimated transfers and other sources of revenue by \$16 million, from \$186 million to \$202 million.

Major legislative action affecting the 2021-23 biennium transfers and other sources of revenue to the general fund includes:

- **House Bill No. 1380** establishes a percent of market value calculation to determine the amount of legacy fund earnings available for spending each biennium and creates a legacy earnings fund. Pursuant to the bill, legacy fund earnings that are transferred to the general fund at the end of the 2021-23 biennium are immediately transferred to the legacy earnings fund. As a result, the 2021-23 biennium general fund revenue forecast does not reflect a transfer of legacy fund earnings.
- **Senate Bill No. 2014** transfers \$140 million from Bank of North Dakota profits to the general fund.
- **House Bill No. 1015** transfers \$410 million from the strategic investment and improvements fund to the general fund.

### COMPARISON OF ONGOING AND ONE-TIME GENERAL FUND REVENUES 2021-23 Biennium

Based on final legislative action, 2021-23 biennium estimated general fund revenues total \$5,056.5 million, including ongoing general fund revenue of \$3,936.3 million and one-time general fund revenue of \$1,120.2 million.

Ongoing general fund revenues for the 2021-23 biennium include general fund tax and fee revenues (\$3,734.3 million) and transfers from Bank of North Dakota profits (\$140 million), 50 percent of the Mill and Elevator Association's profits (\$15.5 million), the lottery (\$14.6 million), the gas tax administration (\$1.9 million), and budget stabilization fund interest (\$30 million).

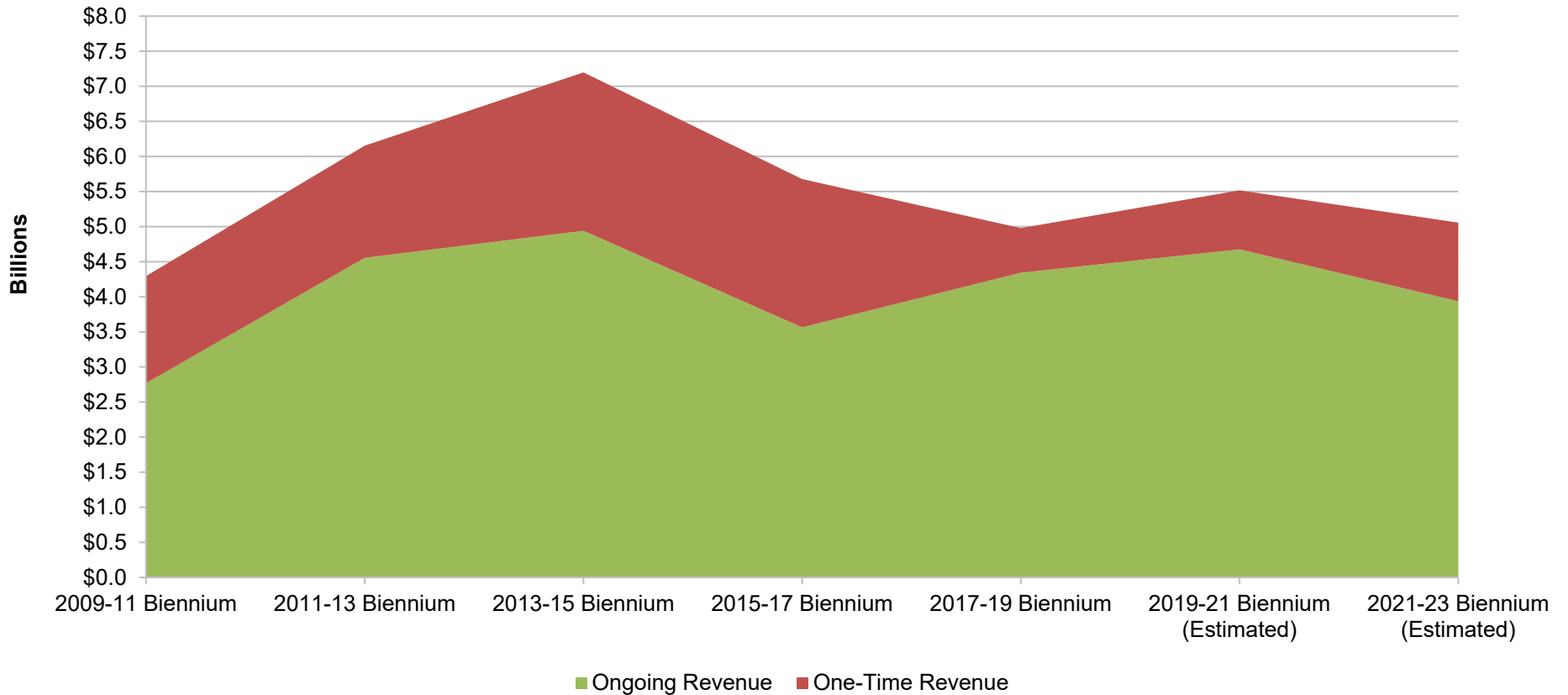
One-time general fund revenues for the 2021-23 biennium include the beginning balance (\$710.2 million) and a transfer from the strategic investment and improvements fund (\$410 million).

## 2019-21 Biennium

Based on the March 2021 revised revenue forecast, 2019-21 biennium estimated general fund revenues total \$5,517.4 million, including ongoing general fund revenue of \$4,675.5 million and one-time general fund revenue of \$841.9 million.

Ongoing general fund revenues for the 2019-21 biennium include general fund tax and fee revenues (\$3,749.8 million) and transfers from Bank of North Dakota profits (\$140 million), 50 percent of the Mill and Elevator Association's profits (\$11 million), the lottery (\$10.2 million), the gas tax administration (\$2 million), budget stabilization fund interest (\$26.5 million), and legacy fund earnings (\$736 million).

One-time general fund revenues for the 2019-21 biennium include the beginning balance (\$65 million) and transfers from the strategic investment and improvements fund (\$764.4 million), the tax relief fund (\$8.6 million), Research North Dakota fund (\$0.6 million), and other miscellaneous sources (\$3.3 million).



	Actual					Estimated	
	2009-11 Biennium	2011-13 Biennium	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium
Ongoing revenue	\$2,768,202,549	\$4,555,601,444	\$4,939,793,354	\$3,564,466,088	\$4,343,052,014	\$4,675,423,767	\$3,936,281,995
One-time revenues	1,526,335,754	1,597,085,827	2,258,063,339	2,114,268,714	635,396,648	841,932,923	1,120,259,973
<b>Total</b>	<b>\$4,294,538,303</b>	<b>\$6,152,687,271</b>	<b>\$7,197,856,693</b>	<b>\$5,678,734,802</b>	<b>\$4,978,448,662</b>	<b>\$5,517,356,690</b>	<b>\$5,056,541,968</b>

**GENERAL FUND REVENUES FROM THE 2015-17 BIENNIUM TO THE 2021-23 BIENNIUM**

General Fund Revenue Source	Actual		Estimated		2021-23 Biennium Increase (Decrease) Compared to the 2019-21 Biennium	
	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium <sup>1</sup>	2021-23 Biennium <sup>2</sup>	Amount	Percentage
<b>Beginning balance</b>	<b>\$729,529,389</b>	<b>\$65,000,000</b>	<b>\$65,000,000</b>	<b>\$710,259,973</b>	<b>\$645,259,973</b>	<b>992.7%</b>
<b>Tax and fee revenues</b>						
Sales and use tax	\$1,717,867,835	\$1,786,479,717	\$1,785,000,000	\$1,765,334,000	(\$19,666,000)	(1.1%)
Motor vehicle excise tax	221,784,455	239,039,038	246,000,000	260,864,000	14,864,000	6.0%
Individual income tax	666,659,667 <sup>3</sup>	778,054,899 <sup>3</sup>	758,000,000 <sup>3</sup>	796,000,000 <sup>3</sup>	38,000,000	5.0%
Corporate income tax	166,806,391 <sup>4</sup>	240,106,623 <sup>4</sup>	196,000,000 <sup>4</sup>	207,000,000 <sup>4</sup>	11,000,000	5.6%
Oil and gas taxes	300,000,000 <sup>5</sup>	400,000,000 <sup>5</sup>	400,000,000 <sup>5</sup>	400,000,000 <sup>5</sup>	0	0.0%
Coal conversion tax	43,669,236	44,572,709	42,398,724	0	(42,398,724)	(100.0%)
Cigarette and tobacco tax	56,398,692	52,381,863	49,032,505	43,775,200	(5,257,305)	(10.7%)
Wholesale liquor tax	17,897,487	17,768,453	17,972,734	16,932,000	(1,040,734)	(5.8%)
Gaming tax	6,722,715	9,156,498	26,804,238	9,753,592	(17,050,646)	(63.6%)
Insurance premium tax	110,725,700	115,544,049	94,520,219	101,573,801	7,053,582	7.5%
Financial institutions/Business privilege tax	1,309,357 <sup>6</sup>	0 <sup>6</sup>	0 <sup>6</sup>	0 <sup>6</sup>	0	N/A
Departmental collections	83,175,546	81,466,893	79,902,882	78,075,658	(1,827,224)	(2.3%)
Interest income	15,547,723	11,319,365	17,744,338	20,000,000	2,255,662	12.7%
Mineral leasing fees	29,039,292	42,197,590	36,410,368	35,000,000	(1,410,368)	(3.9%)
<b>Total tax and fee revenues</b>	<b>\$3,437,604,096</b>	<b>\$3,818,087,697</b>	<b>\$3,749,786,008</b>	<b>\$3,734,308,251</b>	<b>(\$15,477,757)</b>	<b>(0.4%)</b>
<b>Transfers and other sources</b>						
Transfer - Bank of North Dakota profits	\$100,000,000 <sup>7</sup>	\$140,000,000 <sup>7</sup>	\$140,000,000 <sup>7</sup>	\$140,000,000 <sup>7</sup>	\$0	0.0%
Transfer - Mill and Elevator Association profits	9,051,496 <sup>8</sup>	17,677,472 <sup>8</sup>	10,923,841 <sup>8</sup>	15,500,000 <sup>8</sup>	4,576,159	41.9%
Transfer - Lottery	15,780,000	15,900,000	10,222,500	14,600,000	4,377,500	42.8%
Transfer - Gas tax administration	2,030,496	2,016,120	1,991,418	1,873,744	(117,674)	(5.9%)
Transfer - Budget stabilization fund (Interest)	0	0	26,500,000	30,000,000	3,500,000	13.2%
Transfer - Legacy fund	0	455,263,216 <sup>9</sup>	736,000,000 <sup>9</sup>	0 <sup>9</sup>	(736,000,000)	(100.0%)
Transfer - Strategic investment and improvements fund	155,000,000 <sup>10</sup>	248,000,000 <sup>10</sup>	764,400,000 <sup>10</sup>	410,000,000 <sup>10</sup>	(354,400,000)	(46.4%)
Transfer - Tax relief fund	657,000,000	183,000,000	8,600,000	0	(8,600,000)	(100.0%)
Transfer - Budget stabilization fund	572,485,454	0	0	0	0	N/A
Transfer - Research North Dakota fund	0	4,000,000 <sup>11</sup>	581,000 <sup>11</sup>	0	(581,000)	(100.0%)
Transfer - Insurance tax distribution fund	0	475,000 <sup>12</sup>	0	0	0	N/A
Transfer - Other	253,871	1,154,157	3,351,923	0	(3,351,923)	(100.0%)
Other - Political subdivision oil tax distributions	0	2,875,000 <sup>13</sup>	0	0	0	N/A
Other - Western Area Water Supply Authority loan refinancing	0	25,000,000 <sup>14</sup>	0	0	0	N/A
<b>Total transfers and other sources</b>	<b>\$1,511,601,317</b>	<b>\$1,095,360,965</b>	<b>\$1,702,570,682</b>	<b>\$611,973,744</b>	<b>(\$1,090,596,938)</b>	<b>(64.1%)</b>
<b>Total general fund revenues</b>	<b>\$5,678,734,802</b>	<b>\$4,978,448,662</b>	<b>\$5,517,356,690</b>	<b>\$5,056,541,968</b>	<b>(\$460,814,722)</b>	<b>(8.4%)</b>

<sup>1</sup> These amounts reflect the revised 2019-21 revenue forecast (March 2021).

<sup>2</sup> These amounts reflect the legislative forecast for the 2021-23 biennium.

<sup>3</sup> The amount shown for the 2015-17 biennium includes estimated reductions of \$87 million relating to income tax rate reductions of 9.9 percent as provided in Senate Bill No. 2349 (2015) and \$15 million relating to housing incentive fund tax credits as provided in House Bill No. 1014 (2015). The amount shown for the 2019-21 biennium includes an estimated reduction of \$7.3 million for an income tax deduction for the taxable portion of Social Security benefits for eligible individuals. The 2017-19 and 2021-23 bienniums do not include any major reductions to individual income tax collections.

<sup>4</sup> The amount shown for the 2015-17 biennium includes estimated reductions of \$21 million relating to income tax rate reductions of 4.9 percent as provided in Senate Bill No. 2349 (2015); \$15 million relating to the phase-in of the single sales factor income apportionment method as provided in Senate Bill No. 2292 (2015); and \$15 million relating to housing incentive fund tax credits as provided in House Bill No. 1014 (2015). The amount shown for the 2017-19 biennium includes an estimated reduction of \$50 million relating to the single sales factor income apportionment method as provided in Senate Bill No. 2292 (2015). The 2019-21 and 2021-23 bienniums do not include any major reductions to corporate income tax collections.

<sup>5</sup> The 2011 Legislative Assembly created North Dakota Century Code Section 57-51.1-07.5 to designate the allocation of the state's share of oil and gas tax revenues under Chapters 57-51 and 57-51.1. For the 2011-13 biennium through the 2015-17 biennium, the designations included allocations totaling \$300 million to the general fund. The 2017 Legislative Assembly amended the section to provide \$400 million of allocations to the general fund for the 2017-19 biennium and subsequent bienniums.

The amounts shown for the oil and gas tax collections for the 2019-21 and 2021-23 bienniums reflect the 2021 legislative revenue forecast. The state's share of oil and gas tax collections are estimated to total \$1,050 million for the 2019-21 biennium, including \$400 million of allocations to the general fund. The state's share of oil and gas tax collections are estimated to be \$1,052 million for the 2021-23 biennium, including \$400 million of allocations to the general fund. The "2021-23 Biennium Oil and Gas Tax Revenue Allocation Flowchart" section of this report provides more detailed information on the allocation of oil and gas tax revenue.

<sup>6</sup> Senate Bill No. 2325 (2013) repealed the business privilege tax and requires financial institutions to file corporate income tax returns. This bill is anticipated to reduce business privilege tax collections by \$7.3 million and increase corporate income tax collections by \$22.5 million during the 2013-15 biennium. Prior period adjustments resulted in refunds in the 2013-15 biennium and collections in the 2015-17 biennium.

<sup>7</sup> Senate Bill No. 2379, approved by the Legislative Assembly during the August 2016 special session and amended in House Bill No. 1015 (2017), provides for a transfer of \$100 million from Bank of North Dakota profits to the general fund for the 2015-17 biennium. The Legislative Assembly provided for transfers of \$140 million for the 2017-19, 2019-21, and 2021-23 bienniums in Senate Bill No. 2014 (2017), House Bill No. 1014 (2019), and Senate Bill No. 2014 (2021), respectively.

<sup>8</sup> The 2009 Legislative Assembly repealed the \$5 million transfer from the Mill and Elevator Association for the 2007-09 biennium and provided for future transfers from the Mill and Elevator based on a percentage of mill profits. The 2013 Legislative Assembly provided that the transfer from the Mill and Elevator for the 2013-15 biennium be 50 percent of mill profits or \$6,817,200, whichever is less. The amount shown for the 2015-17 biennium reflects the changes approved by the 2015 Legislative Assembly, which provide for a transfer of 50 percent of the profits without limitation. Senate Bill No. 2014 (2017) increased the transfer from 50 to 75 percent only for the 2017-19 biennium. The amounts shown for the 2019-21 and 2021-23 bienniums reflect a transfer of 50 percent of the profits.

<sup>9</sup> Based on the provisions of Section 26 of Article X of the Constitution of North Dakota, investment earnings accruing after June 30, 2017, will be transferred to the general fund at the end of each biennium. Section 21-10-12 provides that the investment earnings are the realized earnings of the fund. House Bill No. 1015 (2017) identifies \$200 million of estimated earnings for budget status reporting purposes for the 2017-19 biennium, but the 2019 Legislative Assembly revised the estimate to \$300 million. The amount shown for the 2017-19 biennium reflects the actual transfer to the general fund. The 2019 Legislative Assembly recognized legacy fund earnings of \$100 million for budgeting purposes to be deposited in the general fund at the end of the 2019-21 biennium, but the 2021 Legislative Assembly revised the estimate to \$736 million in House Bill No. 1015 (2021). In House Bill No. 1380 (2021), the Legislative Assembly provided for the legacy fund earnings to be immediately transferred from the general fund to a legacy earnings fund, and as a result, no legacy fund earnings are reflected for the 2021-23 biennium.

<sup>10</sup> Transfers from the strategic investment and improvements fund to the general fund include--\$155 million in House Bill No. 1024 (2017) for the 2015-17 biennium, \$248 million in House Bill No. 1015 (2017) for the 2017-19 biennium, \$764.4 million in Senate Bill No. 2015 (2019) for the 2019-21 biennium, and \$410 million in House Bill No. 1015 (2021) for the 2021-23 biennium.

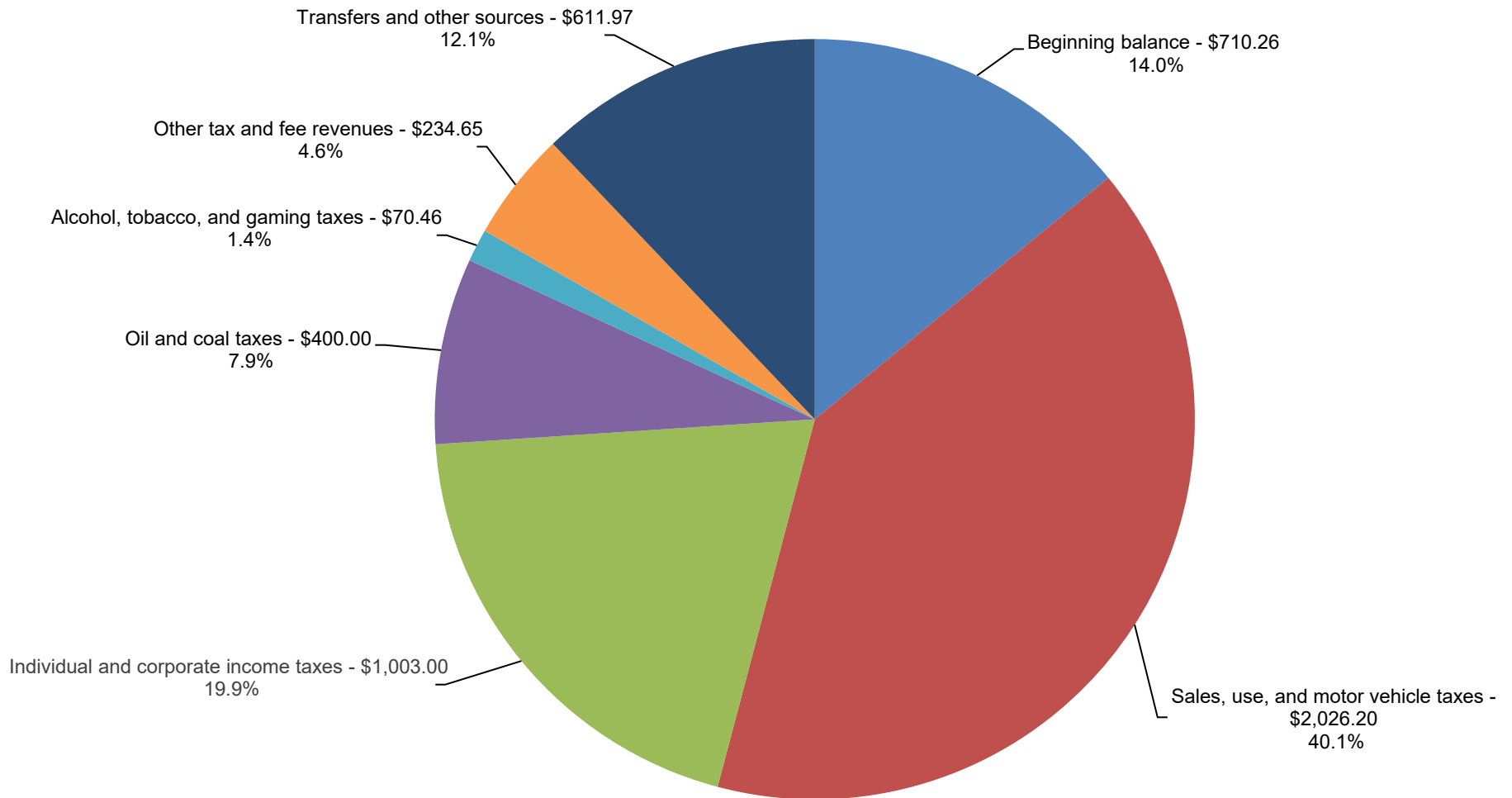
<sup>11</sup> Senate Bill No. 2018 (2017) transfers \$4 million from the Research North Dakota fund to the general fund for the 2017-19 biennium. Senate Bill No. 2224 (2019) transfers the remaining balance in the Research North Dakota fund to the general fund at the end of the 2019-21 biennium, which is estimated to total \$581,000.

<sup>12</sup> House Bill No. 1010 (2017) provides for an estimated transfer of \$475,000 from the insurance tax distribution fund to the general fund for the 2017-19 biennium.

<sup>13</sup> Senate Bill No. 2003 (2017) requires the State Treasurer to withhold a portion of the oil and gas tax allocations to Dickinson and Stark County and to deposit the withholdings in the general fund.

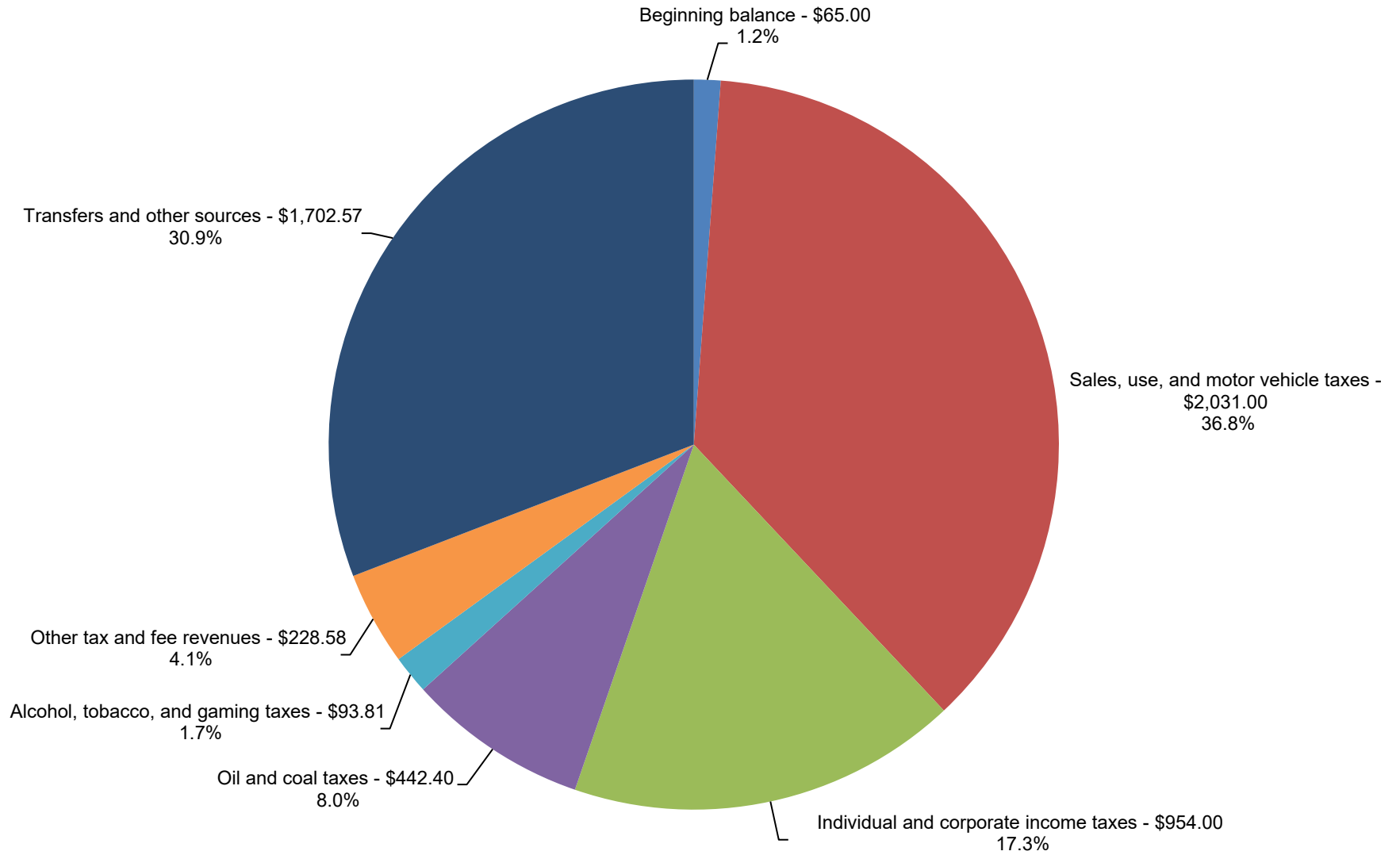
<sup>14</sup> House Bill No. 1020 (2017) authorizes the refinancing of Western Area Water Supply Authority debt to repay a loan from the general fund.

**2021-23 BIENNIUM GENERAL FUND REVENUES**  
**Total 2021-23 Estimated General Fund Revenues - \$5,056,541,968**  
**(Amounts Shown in Millions)**





**2019-21 BIENNIUM GENERAL FUND REVENUES**  
**Total 2019-21 Estimated General Fund Revenues - \$5,517,356,690**  
**(Amounts Shown in Millions)**



## SUPPLEMENTAL AND DEFICIENCY APPROPRIATIONS FOR THE 2019-21 BIENNIUM

Bill No.	Description	General Fund	Other Funds	Total
HB 1003	<b>Attorney General</b> - \$355,000 from federal funds for a sexual assault evidence collection kit tracking system (\$255,000) and drug analyzers (\$100,000)		\$355,000	\$355,000
HB 1012	<b>Department of Human Services</b> - \$333,333 from the department's operating fund for a grant to a city providing fire protection services to the State Hospital		333,333	333,333
HB 1015	<b>Department of Transportation</b> - Transfers \$100 million from the general fund to the highway fund to match federal discretionary funding for road and bridge projects	\$100,000,000		100,000,000
HB 1025	Deficiency appropriations for various state agencies as follows: <b>Office of Management and Budget</b> - Authorizes payments for court-ordered judgements from the 2019-21 biennium litigation funding pool derived from the strategic investment and improvements fund		875,632	875,632
	<b>Tax Department</b> - \$4,040,000 for the homestead tax credit program (\$1,310,000) and the disabled veterans' tax credit program (\$2,730,000)	4,040,000		4,040,000
	<b>Adjutant General</b> - \$3,880,540 from the state disaster relief fund to repay a loan associated with the state's share of disaster costs related to flooding in 2019 and 2020 (\$3,130,540) and interest on a loan associated with the state's share of disaster costs related to the Dakota Access Pipeline protests (\$750,000)		3,880,540	3,880,540
	<b>Bank of North Dakota</b> - \$17.5 million from the general fund to repay a loan associated with the Theodore Roosevelt Presidential Library and Museum endowment fund	17,500,000		17,500,000
HB 1394	Supplemental appropriations from federal funds to defray COVID-19-related expenses (see the "Federal COVID-19 Relief Funding" schedule in the appropriations section for additional detail)		877,930,675	877,930,675
HB 1395	Supplemental appropriations from the federal Coronavirus Relief Fund (see the "Federal COVID-19 Relief Funding" schedule in the appropriations section for additional detail)		1,148,891,441	1,148,891,441
SB 2011	<b>Highway Patrol</b> - Authorizes \$8.1 million from the federal Coronavirus Relief Fund for public safety payroll costs which replaces funding from the general fund		8,100,000	8,100,000
SB 2015	<b>Department of Corrections and Rehabilitation</b> - Authorizes \$43,689,050 from the federal Coronavirus Relief Fund for public safety payroll costs which replaces funding from the general fund		43,689,050	43,689,050
Total supplemental and deficiency appropriations for the 2019-21 biennium		<b>\$121,540,000</b>	<b>\$2,084,055,671</b>	<b>\$2,205,595,671</b>

## OTHER FUNDS MAJOR TAX AND FEE CHANGES

### SUMMARY

The schedule below summarizes bills approved by the 2021 Legislative Assembly with major tax or fee changes affecting other funds for the 2021-23 biennium.

Bill No.	Description	Estimated Impact - Other Funds
HB 1012	<b>Department of Human Services</b> - Authorizes the department to charge fees for early childhood workforce training and development courses to defray the cost of the courses	Cannot be determined
HB 1032	<b>Insurance Commissioner</b> - Deposits prescription drug wholesaler license fees in a newly created drug pricing fund	\$486,000
HB 1067	<b>Public Service Commission</b> - Authorizes a fee for the cost of investigating a public utility's integrated resource plan	Cannot be determined
HB 1080	<b>Department of Trust Lands</b> - Reduces the maximum fee for late oil and gas royalty payments	(\$69,400,000)
HB 1168	<b>Department of Transportation</b> - Authorizes a fee for users to access an electronic version of the knowledge portion of the driver's test	\$390,000
HB 1278	<b>Job Service North Dakota</b> - Increases unemployment insurance tax rates to provide unemployment insurance for military spouses related to a military transfer	\$2,329,425
HB 1417	<b>Information Technology Department</b> - Allows the department to collect fees for services provided in response to a cybersecurity incident	Cannot be determined
SB 2014	<b>Industrial Commission</b> - Allows the commission to charge fees for the carbon dioxide storage facility fund and the carbon dioxide trust fund based on the impact of a storage facility and the source of carbon dioxide	Cannot be determined
SB 2024	<b>Department of Environmental Quality</b> - Increases the fee for boiler inspections from \$20 to \$35	\$396,000
SB 2111	<b>Department of Transportation</b> - Authorizes the department to lease space to public or private entities on the department's radio towers or on the land on which the towers are located	Cannot be determined
SB 2241	<b>State Department of Health</b> - Authorizes the department to collect a fee related to the review of construction plans for health care facilities	Cannot be determined