Sixty-fourth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 6, 2015

SENATE BILL NO. 2172
(Senators Bekkedahl, Dotzenrod)
(Representatives Frantsvog, Glassheim, Steiner)

AN ACT to amend and reenact sections 57-51-14 and 57-51.1-06 of the North Dakota Century Code, relating to allocation and distribution of the oil and gas gross production tax and the oil extraction tax pursuant to the distribution rules in place when revenue is received; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 57-51-14 of the North Dakota Century Code is amended and reenacted as follows:

57-51-14. Duties of commissioner and state treasurer.

It is the duty of the commissioner to deposit with the state treasurer all moneys collected by the commissioner under this chapter and to accompany each remittance, when possible, with a certificate showing the county where produced. The state treasurer, no less than quarterly, shall pay over to the county treasurers and city auditors of the several counties the moneys to which they are entitled hereunder. For purposes of distributions and allocations made by the state treasurer under this chapter and chapters 57-51.1 and 57-51.2, all revenue collected by the commissioner under this chapter must be considered revenue collections for the period in which the revenue was received by the commissioner.

SECTION 2. AMENDMENT. Section 57-51.1-06 of the North Dakota Century Code is amended and reenacted as follows:

57-51.1-06. Oil extraction tax development fund established.

The tax imposed by section 57-51.1-02 must be paid to the state treasurer when collected by the state tax commissioner and must be credited to a special fund in the state treasury, to be known as the oil extraction tax development fund. The moneys accumulated in such fund must be allocated as provided in this chapter and the legislative assembly shall make any appropriation of money that may be necessary to accomplish the purposes of this chapter. For purposes of distributions and allocations made by the state treasurer under this chapter and chapters 57-51 and 57-51.2, all revenue collected by the commissioner under this chapter must be considered revenue collections for the period in which the revenue was received by the commissioner.

SECTION 3. EFFECTIVE DATE. This Act is effective for revenues collected after July 31, 2015.

President of the Senate

Speaker of the House

Secretary of the Senate

Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-fourth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2172.

Senate Vote:	Yeas 45	Nays 1	Absent 1
House Vote:	Yeas 84	Nays 0	Absent 10

Secretary of the Senate

Received by the Governor at 10:23 A M. on March 26, 2015.

Approved at 2:03 P. M. on March 27, 2015.

Governor

Filed in this office this 27th day of March, 2015,

at 3:03 o'clock P M.

Secretary of State