

NORTH
Dakota
Be Legendary.

Management
and Budget



STATUS OF THE GENERAL FUND

Photo Credit: Poppy Mills

Presented to the
GOVERNMENT FINANCE COMMITTEE
WEDNESDAY, SEPTEMBER 20, 2023

SUSAN SISK, OFFICE OF MANAGEMENT AND BUDGET DIRECTOR

**GENERAL FUND STATUS STATEMENT
2021-23 BIENNIUM
JUNE 30, 2023 (FINAL)**

Beginning balance:			
Beginning unobligated balance - July 1, 2021		\$1,122,353,345	
Revenues		<u>\$5,319,841,937</u>	
Total available			\$6,442,195,282
Expenditures:			
Spending authority			
Legislative Appropriations - One-Time	(114,598,493)		
Legislative Appropriations - Ongoing	(4,878,358,837)		
19-21 Emergency Clause Carried Over to 2021-23	100,000		
2023-25 Authority used in 2021-23 Pursuant to Emergency Clause	(1,846,593)		
Theodore Roosevelt Presidential Library Loan Repayment	(17,500,000)		
Appropriation adjustments, Cancellations	1,612,500		
Supplemental Appropriations	<u>(48,352,655)</u>		
Total spending authority		(5,058,944,078)	
Unspent authority returned to general fund		282,519,161	
Total amount spent or carried over to 2023-25			<u>(4,776,424,917)</u>
Estimated ending balance before transfers and adjustments			\$1,665,770,365
Transfers and adjustments			
Transfer to budget stabilization fund		(176,601,907) \1	
Net effect of other transfers, adjustments, and cash certifications		<u>(858,286)</u>	
Total transfers and adjustments			<u>(\$177,460,193)</u>
Ending unobligated balance - June 30, 2023			<u><u>\$1,488,310,172</u></u>

\1 NDCC Section 54-27.2-02 provides that any end of biennium balance in excess of \$65.0 million must be transferred to the budget stabilization fund, up to a cap of 15.0 percent of general fund appropriations.

2021-2023 General Fund Turnback

Agency	Total Unexpended	% Returned	Notes
32500 Human Services	185,419,189	11.52%	\$135M from additional 6.2% FMAP; remainder was unused from Long-Term Care and DD.
20100 Public Instruction	55,345,124	3.34%	Average daily membership was less than expected during the biennium
30100 Health Department	8,713,057	20.24%	\$6.2M from COVID funding agency utilized federal and FEMA funds instead; also some operational savings for the remainder.
53000 Dept. of Corrections & Rehab.	8,753,272	3.90%	\$5.2M turned back for supplanted federal funds(CRF), \$3.5M turned back from operational savings.
12700 State Tax Commissioner	5,230,143	8.14%	
18000 Courts	3,534,330	3.15%	
54000 Adjutant General	2,782,918	1.24%	
12500 Attorney General	2,255,790	5.14%	
40500 Industrial Commission	1,775,243	3.43%	
16000 Legislative Council	1,735,097	8.25%	
27000 Career & Technical Education	839,204	2.01%	
30300 Environmental Quality	805,687	5.89%	
50400 Highway Patrol	749,571	2.06%	
11200 Information Technology Dept	719,045	2.47%	
18800 Counsel for Indigents	655,977	3.40%	
40600 Labor Commissioner	643,409	26.86%	
60100 Department of Commerce	586,055	1.25%	
25000 State Library	336,148	5.76%	
40800 Public Service Commission	317,126	4.88%	
11700 State Auditor's Office	291,464	3.19%	
31600 Indian Affairs Commission	245,427	22.39%	
10100 Governor's Office	187,366	4.05%	
11000 Office of Management & Budget	186,931	0.34%	
60200 Department of Agriculture	185,143	0.42%	
21500 University System	55,557	0.04%	
32100 Veterans Affairs	53,726	3.30%	
10800 Secretary of State	52,932	0.87%	
19500 Ethics Commission	27,836	4.16%	
75000 Parks & Recreation	16,984	1.01%	
12000 State Treasurer	9,048	0.53%	
70100 State Historical Society	3,500	0.84%	
15000 Legislative Assembly	2,846	0.01%	
22600 Department of Trust Lands	2,520	100.00%	
70900 Council on the Arts	1,116	0.01%	
25200 School for the Deaf	238	0.00%	
25300 School for the Blind	142	0.00%	
Total	282,519,161	5.51%	

**GENERAL FUND STATUS STATEMENT
2023-25 BIENNIUM
AS OF AUGUST 31, 2023**

Beginning balance:		
Beginning unobligated balance - July 1, 2023	\$1,488,310,172	
Balance obligated for authorized carryover of appropriations	<u>70,628,658</u>	
Total beginning balance		\$1,558,938,830
Revenues:		
Revenues collected to date	\$664,548,990	
Remaining forecasted revenues	<u>4,334,149,053</u>	
Total revenues		<u>4,998,698,043</u>
Total available		\$6,557,636,873
Expenditures:		
Legislative appropriations - One time	(\$239,709,721)	
Legislative appropriations - Ongoing	(5,856,483,816)	
2023-25 authority used in 2021-23	1,846,593	
Authorized carryover from previous biennium	<u>(70,628,658)</u>	
Total authorized expenditures		<u>(6,164,975,602)</u>
Estimated ending balance - June 30, 2025		<u><u>\$392,661,271</u></u> ^{\1}

\1 NDCC Section 54-27.2-02 provides that any end of biennium balance in excess of \$65.0 million must be transferred to the budget stabilization fund, up to a cap of 15.0 percent of general fund appropriations.

**SELECTED SPECIAL FUNDS
AUGUST 31, 2023 FUND BALANCES**

Fund	Balance
Budget Stabilization Fund (June 30 RIO balance plus transfer from General Fund)	\$915,961,132
Legacy Fund (June 30 RIO balance plus August oil tax allocation)	\$9,056,701,563
Foundation Aid Stabilization Fund	\$417,752,927
Social Services Fund (previously Tax Relief Fund)	\$202,799,245
Strategic Investment and Improvement Fund - Preliminary 6/30/23 (\$49,200,395 committed)	\$1,630,430,077

**OIL UPDATE
AUGUST 31, 2023 (Based on June 30, 2023 Production)**

	Forecast	Actual to Date
Average Price:	\$70.00	\$65.85
Average Production:	1,100,000	1,166,604
Oil Revenue	\$224,070,000	\$210,689,047

STATEMENT OF GENERAL FUND REVENUES AND FORECASTS
Compared to the Legislative Forecast
2023-25 Biennium
August 2023

Revenues and Transfers	Fiscal Month				Biennium To Date			
	Original 2023 Leg. Forecast	Actual	Variance	Percent	Original 2023 Leg. Forecast	Actual	Variance	Percent
Sales Tax	94,936,243	111,713,988	16,777,745	17.7%	197,462,850	227,331,036	29,868,186	15.1%
Motor Vehicle Excise Tax	8,168,747	8,612,006	443,259	5.4%	15,199,518	16,378,246	1,178,728	7.8%
Individual Income Tax	26,369,579	16,189,108	(10,180,471)	-38.6%	53,882,448	40,945,730	(12,936,718)	-24.0%
Corporate Income Tax	319,005	2,062,513	1,743,508	546.5%	5,306,566	7,215,071	1,908,505	36.0%
Insurance Premium Tax	277,743	194,974	(82,769)	-29.8%	377,830	195,587	(182,243)	-48.2%
Oil & Gas Production Tax	44,126,861	44,126,861	-	0.0%	44,126,861	44,126,861	-	0.0%
Oil Extraction Tax	24,244,885	24,244,885	-	0.0%	24,244,885	24,244,885	-	0.0%
Gaming Tax	28,308	24,900	(3,408)	-12.0%	43,911	24,900	(19,011)	-43.3%
Lottery	-	-	-	0.0%	-	-	-	0.0%
Cigarette & Tobacco Tax	2,059,094	1,878,997	(180,097)	-8.7%	4,131,190	3,939,397	(191,793)	-4.6%
Wholesale Liquor Tax	835,253	970,336	135,083	16.2%	1,833,753	2,072,816	239,063	13.0%
Mineral Leasing Fees	2,109,828	3,739,677	1,629,849	77.3%	4,981,423	7,446,537	2,465,114	49.5%
Departmental Collections	889,483	2,564,890	1,675,407	188.4%	2,174,637	3,136,087	961,450	44.2%
Interest Income	56,033	5,639,741	5,583,708	9965.0%	72,446	6,923,483	6,851,037	9456.7%
State Mill & Elevator-Transfer	-	-	-	0.0%	-	-	-	0.0%
Bank of North Dakota - Transfer	-	-	-	0.0%	-	-	-	0.0%
SIIF - Transfer	-	-	-	0.0%	25,000,000	25,000,000	-	0.0%
Legacy Earnings Fund - Transfer	-	-	-	0.0%	254,474,088	254,474,088	-	0.0%
Gas Tax Administration	-	-	-	0.0%	230,553	230,553	-	0.0%
Miscellaneous	-	642,049	642,049	100.0%	1,873,288	863,713	(1,009,575)	-53.9%
Total Revenues and Transfers	204,421,062	222,604,925	18,183,863	8.9%	635,416,247	664,548,990	29,132,743	4.6%

2023-25 BIENNIUM CASHFLOW

2023 Legislative Forecast *

TAX TYPE	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	FY 2024
	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Total	
	1	2	3	4	5	6	7	8	9	10	11	12		
Sales and use taxes	102,526,607	94,936,243	95,176,375	91,691,566	92,267,762	82,917,628	104,859,823	74,751,270	78,584,925	84,383,737	81,823,721	96,727,325		1,080,646,982
Motor vehicle excise tax	7,030,771	8,168,747	7,341,071	7,515,410	6,170,312	6,040,101	6,920,929	6,497,494	7,573,017	6,714,563	7,226,942	7,839,317		85,038,674
Individual income tax	27,512,869	26,369,579	19,105,073	44,964,186	6,242,118	5,455,206	3,798,106	26,275,047	36,152,506	118,129,284	41,537,872	32,436,906		387,978,752
Corporate income tax	4,987,561	319,005	28,822,059	6,689,847	6,543,450	29,371,212	12,159,419	4,389,060	7,565,656	55,847,100	4,448,270	33,365,727		194,508,366
Insurance premium tax	100,087	277,743	4,576,590	405,684	14,362,442	1,515,853	329,344	15,769,406	12,720,960	181,500	12,359,027	6,421,179		69,019,815
Oil and gas tax	0	66,690,989	56,057,630	67,403,041	39,848,340	0	0	0	45,173,918	62,123,673	68,792,772	53,909,637		460,000,000
Gaming tax	15,603	28,308	1,456	30,156	43,342	4,301	24,932	50,601	1,403	46,510	34,321	19,067		300,000
Lottery	0	0	0	0	0	0	0	0	0	0	0	6,100,000		6,100,000
Cigarette and tobacco tax	2,072,096	2,059,094	2,071,215	1,937,097	1,867,913	1,820,626	1,677,746	1,585,692	1,430,222	1,807,161	1,631,237	1,873,133		21,833,232
Wholesale liquor tax	998,500	835,253	886,897	793,615	782,873	765,077	952,254	661,900	683,272	852,425	809,139	894,629		9,915,834
Mineral leasing fees	2,871,595	2,109,828	2,112,596	3,487,169	2,104,476	2,266,535	2,643,114	2,430,488	2,328,237	2,408,491	2,474,623	2,762,847		29,999,999
Departmental collections	1,285,154	889,483	7,198,481	1,416,072	1,590,155	1,071,201	1,231,579	1,204,757	1,279,655	1,907,729	1,024,044	13,055,604		33,153,914
Interest income	16,413	56,033	57,873	48,578	51,998	47,767	53,141	54,920	62,093	73,191	72,813	14,405,180		15,000,000
State Mill profits - Transfer	0	0	0	0	0	0	0	0	0	0	0	7,350,000		7,350,000
Bank of North Dakota - Transfer	0	0	0	0	0	0	0	0	0	0	0	0		0
SIIF - Transfer	25,000,000	0	0	0	0	0	0	0	0	0	0	0		25,000,000
Legacy Earnings Fund - Transfer	254,474,088	0	0	0	0	0	0	0	0	0	0	0		254,474,088
Gas Tax administration	230,553	0	0	230,553	0	0	230,553	0	0	230,553	0	0		922,212
Miscellaneous	1,873,288	0	0	0	0	0	0	0	0	0	0	0		1,873,288
TOTAL	430,995,185	202,740,305	223,407,316	226,612,974	171,875,181	131,275,507	134,880,940	133,670,635	193,555,864	334,705,917	222,234,781	277,160,551		2,683,115,156

TAX TYPE	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	FY 2025	2023-25
	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Total	Biennium Total	
	13	14	15	16	17	18	19	20	21	22	23	24			
Sales and use taxes	106,881,406	98,968,643	99,218,974	95,586,148	96,186,818	86,439,540	109,313,725	77,926,317	81,922,805	87,967,921	85,299,169	100,835,802		1,126,547,268	2,207,194,250
Motor vehicle excise tax	7,140,744	8,296,520	7,455,899	7,632,964	6,266,827	6,134,579	7,029,185	6,599,126	7,691,472	6,819,590	7,339,984	7,961,936		86,368,826	171,407,500
Individual income tax	53,406,602	26,788,925	19,440,658	70,886,183	16,429,391	5,518,105	24,533,706	26,578,001	36,569,349	128,345,406	42,016,809	32,810,909		483,324,044	871,302,796
Corporate income tax	4,894,821	313,074	28,286,135	6,565,455	6,421,780	28,825,077	11,933,324	4,307,449	7,424,978	54,808,666	4,365,558	32,745,317		190,891,634	385,400,000
Insurance premium tax	101,555	281,817	4,643,719	411,634	14,573,110	1,538,087	334,175	16,000,711	12,907,550	184,162	12,540,309	6,515,365		70,032,194	139,052,009
Oil and gas tax	0	0	0	0	0	0	0	0	0	0	0	0		0	460,000,000
Gaming tax	15,603	28,308	1,456	30,156	43,342	4,301	24,932	50,601	1,403	46,510	34,321	35,882,067		36,163,000	36,463,000
Lottery	0	0	0	0	0	0	0	0	0	0	0	6,100,000		6,100,000	12,200,000
Cigarette and tobacco tax	1,968,559	1,956,207	1,967,722	1,840,306	1,774,578	1,729,655	1,593,913	1,506,459	1,358,758	1,716,862	1,549,728	1,779,538		20,742,285	42,575,517
Wholesale liquor tax	1,007,353	842,658	894,761	800,651	789,814	771,861	960,697	667,768	689,330	859,983	816,313	902,561		10,003,750	19,919,584
Mineral leasing fees	2,871,595	2,109,828	2,112,596	3,487,169	2,104,476	2,266,535	2,643,114	2,430,488	2,328,237	2,408,491	2,474,623	2,762,849		30,000,001	60,000,000
Departmental collections	1,064,695	855,238	7,366,934	1,510,069	1,668,758	1,200,900	1,137,778	985,574	1,021,774	1,905,840	2,278,275	17,009,095		38,004,930	71,158,844
Interest income	16,413	56,033	57,873	48,578	51,998	47,767	53,141	54,920	62,093	73,191	72,813	14,405,180		15,000,000	30,000,000
State Mill profits - Transfer	0	0	0	0	0	0	0	0	0	0	0	7,350,000		7,350,000	14,700,000
Bank of North Dakota - Transfer	0	0	0	0	0	0	0	0	0	0	0	140,000,000		140,000,000	140,000,000
SIIF - Transfer	25,000,000	0	0	0	0	0	0	0	0	0	0	0		25,000,000	50,000,000
Legacy Earnings Fund - Transfer	0	0	0	0	0	0	0	0	0	0	0	0		0	254,474,088
Gas Tax administration	230,553	0	0	230,553	0	0	230,553	0	0	230,553	0	0		922,212	1,844,424
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0		0	1,873,288
TOTAL	204,599,899	140,497,251	171,446,727	189,029,866	146,310,892	134,476,407	159,788,243	137,107,414	151,977,749	285,367,175	158,787,902	407,060,619		2,286,450,144	4,969,565,300

* Transfer amounts subject to change based on investment maturities and other factors.

State Fiscal Recovery Fund Allocations and Expenditures

Agency	Allocated in 2021 Sp. Session As of 6/30/23		Allocated in 23-25 Session 7/1/23 - 8/31/23		Total Allocation and Expenditures As of 9/1/23		
	Allocated	Expenditures	Allocated*	Expenditures	Total Allocation	Total Expenditures	Balance
Office of Management and Budget	8,500,000.00	1,855,725.04			8,500,000.00	1,855,725.04	6,644,274.96
North Dakota Information Technology	401,000.00	126,073.64	83,499,467.00	82,685.20	83,900,467.00	208,758.84	83,691,708.16
Attorney Generals Office	1,350,000.00	55,685.25	-294,091.00		1,055,909.00	55,685.25	1,000,223.75
Administrative Hearings	20,000.00	2,800.00			20,000.00	2,800.00	17,200.00
Judiciary	2,177,600.00	694,405.94	-86,851.00		2,090,749.00	694,405.94	1,396,343.06
Department of Public Instruction	6,000,000.00	5,161,886.83			6,000,000.00	5,161,886.83	838,113.17
Bismarck State College	38,000,000.00	2,727,185.84			38,000,000.00	2,727,185.84	35,272,814.16
University of North Dakota	67,104,121.00	11,222,566.06			67,104,121.00	11,222,566.06	55,881,554.94
North Dakota State University	1,600,000.00	1,575,832.00			1,600,000.00	1,575,832.00	24,168.00
Dickinson State University	4,000,000.00	4,000,000.00			4,000,000.00	4,000,000.00	0.00
Minot State University	25,000,000.00	10,478,833.37			25,000,000.00	10,478,833.37	14,521,166.63
Career and Technical Institute	20,000,000.00	18,358,572.48	1,250,000.00		21,250,000.00	18,358,572.48	2,891,427.52
Department of Health	15,000,000.00	2,196,681.31			15,000,000.00	2,196,681.31	12,803,318.69
Veterans Affairs	647,000.00	16,104.59	600,836.00	1,552.73	1,247,836.00	17,657.32	1,230,178.68
Department of Human Services	58,350,000.00	26,448,676.54	58,355,000.00		116,705,000.00	26,448,676.54	90,256,323.46
Industrial Commission	173,200,000.00	4,764,091.28	-150,000,000.00		23,200,000.00	4,764,091.28	18,435,908.72
Aeronautics Commission	5,000,000.00	3,940,351.51		665,403.86	5,000,000.00	4,605,755.37	394,244.63
Bank of North Dakota	21,011,498.00	21,000,000.00	-11,498.00		21,000,000.00	21,000,000.00	0.00
Highway Patrol	5,858,000.00		-223,565.00		5,634,435.00	0.00	5,634,435.00
Department of Corrections	17,696,936.00	6,993,699.42	-2,545,886.00		15,151,050.00	6,993,699.42	8,157,350.58
Adjutant General	2,450,000.00	2,272,534.40	20,600,000.00		23,050,000.00	2,272,534.40	20,777,465.60
Commerce Department	35,000,000.00	14,175,910.31		646,093.99	35,000,000.00	14,822,004.30	20,177,995.70
Department of Agriculture	2,000,000.00	2,000,000.00			2,000,000.00	2,000,000.00	0.00
Historical Society	5,322,450.00	3,258,568.94	-173,687.00		5,148,763.00	3,258,568.94	1,890,194.06
Parks and Recreation	26,794,550.00	6,029,791.19	-3.00		26,794,547.00	6,029,791.19	20,764,755.81
Department of Water Resources	75,043,250.00	58,765,491.28			75,043,250.00	58,765,491.28	16,277,758.72
Department of Transportation	225,616,179.00	94,101,128.33	-529,012.00		225,087,167.00	94,101,128.33	130,986,038.67
North Dakota University System	475,000.00	424,450.98			475,000.00	424,450.98	50,549.02
Main Research Center	8,029,000.00	545,537.14			8,029,000.00	545,537.14	7,483,462.86
Game and Fish	244,123.00	212,573.00			244,123.00	212,573.00	31,550.00
Veterans Home	105,000.00		478,930.00		583,930.00	0.00	583,930.00
Job Service			45,000,000.00		45,000,000.00	0.00	45,000,000.00
Workforce Safety and Insurance	291,000.00	291,000.00			291,000.00	291,000.00	0.00
Agriculture Research and Extension Center			1,038,000.00		1,038,000.00	0.00	1,038,000.00
Secretary of State			6,000,000.00		6,000,000.00	0.00	6,000,000.00
State Treasurers Office	92,347,571.00	92,347,319.36			92,347,571.00	92,347,319.36	251.64
	944,634,278.00	396,043,476.03	62,957,640.00	1,395,735.78	1,007,591,918.00	397,439,211.81	610,152,706.19

* Negative amounts reflect turnback from original allocation

2022 State Agency Fees Report Summary

Budget No.	Agency	Report Rec'd	Number of Fees
101	Governor	NA	0
108	Secretary of State	NA	more than 40
110	Management and Budget	NA	0
112	Information Technology	NA	more than 40
117	Auditor	Yes	5
120	Treasurer	Yes	11
125	Attorney General	NA	more than 40
127	Tax Commissioner	Yes	18
140	Administrative Hearings	Yes	1
150	Legislative Assembly	NA	0
160	Legislative Council	Yes	2
180	Judicial Branch	Yes	15
188	Commission on Legal Counsel of Indigents	NA	0
190	Retirement and Investment Office	NA	0
192	Public Employees Retirement System	NA	0
195	Ethics	Yes	2
201	Public Instruction	Yes	1
226	Trust Lands	Yes	20
250	State Library	Yes	2
252	School for the Deaf	Yes	1
253	Vision Services / School for the Blind	Yes	2
270	Career and Technical Education	Yes	5
301	Health	NA	more than 40
303	Environmental Quality	Yes	12
313	Veterans Home	Yes	4
316	Indian Affairs	NA	0
321	Veterans Affairs	NA	0
325	Human Services	NA	more than 40
360	Protection and Advocacy Project	NA	0
380	Job Service	Yes	1
401	Insurance	NA	more than 40
405	Industrial Commission	Yes	16
406	Labor and Human Rights	NA	0
408	Public Service Commission	Yes	8
412	Aeronautics	Yes	5
413	Financial Institutions	NA	more than 40
414	Securities	Yes	30
471	Bank of ND	NA	0

Budget No.	Agency	Report Rec'd	Number of Fees
473	Housing Finance	Yes	32
475	Mill and Elevator	NA	0
485	Workforce Safety and Insurance	Yes	3
504	Highway Patrol	Yes	4
530	Corrections and Rehabilitation	Yes	13
540	Adjutant General	Yes	3
601	Commerce	Yes	6
602	Agriculture	Yes	23
627	Upper Great Plains Transportation Institute	NA	0
665	State Fair	NA	0
670	Racing Commission	Yes	3
701	Historical Society	Yes	1
709	Council on the Arts	NA	0
720	Game and Fish	NA	more than 40
750	Parks and Recreation	Yes	9
770	Water Resources	Yes	4
801	Transportation	NA	more than 40

2022 Agency Fee Report

NDCC Section 54-35-27 states that by July 1, 2022, each state agency with 40 or fewer fees shall submit a report to the Office of Management and Budget. The report should include any fees that are deposited in the general fund or a special fund. **Complete the template below if the number of fees imposed by your agency is 40 or fewer.**

Agency # 12700	Agency Name Office of State Tax Commissioner	Contact Name Deneen Gathman	Contact Phone # 701-328-3487	Contact Email Address dlgathman@nd.gov	Date Completed 06/30/22
--------------------------	---	--------------------------------	--	---	----------------------------

Name or Description of Fee	Amount of Fee	NDCC or NDAC Reference	Date Fee Was Implemented	Date Fee Was Last Changed	Fee Established by: A – NDCC B – NDAC C – Other	Fund Where Fee Revenue is Deposited	Total Fee Revenue in 2019-2021 Biennium	Total Fee Revenue as % of Total Agency Budget	Estimated Biennial Costs Associated with Program or Services Related to Fee	Is Use of Fee Revenue Restricted by Statute? (Yes/No)	Agency Comments and Recommendations Regarding: Appropriateness of Fee, Affordability of Fee, and Use of Other Funding Sources
Liquor Wholesale License Fee	\$1000 annually	5-03-02	1967		A	001 – General Fund	\$49,750	.17%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	
Beer Wholesale License Fee	\$200 annually	5-03-02	1967		A	001 – General Fund	\$9,400	.03%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	
Microbrew Pub	\$500 annually	5-01-04	1967	1995	A	001 – General Fund	\$0	0%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	

Domestic Winery	\$100 annually	5-01-17	7/1/2001	8/1/2003	A	001 – General Fund	\$0	0%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	
Domestic Distillery	\$100 annually	5-01-19	7/1/2009		A	001 – General Fund	\$0	0%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	
Beer Manufacturer	\$500 annually	5-01-04	1967		A	001 – General Fund	\$13,375	.04%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	
Liquor Manufacturer	\$500 annually	5-01-04	1967		A	001 – General Fund	\$7,300	.02%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	
Brewer Taproom	\$500 annually	5-01-21	7/1/2013		A	001 – General Fund	\$19,750	.07%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	
Direct Shipper	\$50 annually	5-01-16.5	8/1/2001	2013	A	001 – General Fund	\$96,550	.32%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	
Alcohol Logistic Shipper	\$100 annually	5-01-16.7	2001	2013	A	001 – General Fund	\$6,300	.02%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	

Alcohol Carrier	\$100 annually	5-01-16.6	8/1/2013		A	001 – General Fund	\$1,000	.003%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	
Motor Fuel License (MVF, SF, LPG, AvF)	\$20	57-43.1-13 57-43.2-05 57-43.3-08	In 1955, the fee was \$10. Rewrite of motor fuel law in 1983. AvF - 1999	MVF – 1999 SF, LPG - 1999	A	AvF = 324 Aeronautics Commission Op MVF, SF, LPG = 400 Highway Tax Distrib Fund	AvF \$60 MVF \$440 SF \$480 LP \$540	0% .001% .002% .002%	All motor fuel licenses are processed electronically with very little manual intervention and minimal cost.	Yes	This fee is extremely low and does not reflect the importance of the license requirement. It is a one-time fee where most other license fees are annual.
Motor Fuel Consolidated Inspection Fee	1/40 th of one cent per gallon w/ exceptions	23.1-13-16	1923	1973	A	001 – General Fund	\$531,020	2%	This is calculated as part of the taxpayer electronic return process. Associated costs are estimated at \$50,000/biennium	No	Code reference is for establishment of Dept. of Environmental Quality. Was previously under N.D.C.C. 19-10-19. 2017
Tribal Cig & Tobacco Administrative Fee	% per agreement	54-40.2	1983		A	001 – General Fund	\$23,444	.08%	Minimal cost	No	
Tribal Motor/Special Fuels Fee	% per agreement	54-40.2	1983 Spirit Lake – 2006 Standing Rock – 1998 TAT – 2007 Turtle Mountain – 2010		A	001 – General Fund	\$58,760	.2%	All motor fuel tribal fees are processed electronically with very little manual intervention and minimal cost.	No	
Manufacturing Distillery License	\$100 annually	5-01-19.2	3/19/2021		A	001 – General Fund	\$0	0%	All license fees are processed electronically with	No	

									very little manual intervention and minimal cost.		
Manufacturing Distillery Satellite Location	\$100 annually	5-01-19.2	3/19/2021		A	001 – General Fund	\$0	0%	All license fees are processed electronically with very little manual intervention and minimal cost.	No	
Sales & Use Reinstatement Fee	\$50	57-39.2-14(5)	1967	1979	A	001 – General Fund	\$0	0%	Minimal cost	No	