

On page 1, line 1, of the House Appropriations Engrossed bill, delete "amend" and insert "suspend"
 On page 1, line 4, of the House Appropriations Engrossed bill, after "Dakota:" delete "Section 1. That
 § 10-45-27. 2 be REPEALED.
 "

On page 1, line 5, of the House Appropriations Engrossed bill, after "REPEALED." delete "Any person required to file a return and remit the tax imposed by chapter 10-45, who holds a license issued pursuant to chapter 10-45, who timely files the return due, and who timely remits the tax due, is allowed, as compensation for the expense of collecting and paying the tax, a credit equal to one and one-half percent of the gross amount of the tax due. However, the credit may not exceed seventy dollars per return period.

If a person is required to file a return and to remit tax more than once within a thirty day period, the collection allowance credit may not exceed seventy dollars for all returns filed and all remittances made within the thirty day period.

The collection allowance credit authorized by this section only applies to taxes reported on the sales and use tax return, including the taxes imposed by chapters 10-45, 10-45D, 10-46, 10-46E, 10-52, 10-52A, 10-58, and 10-33A, and §§ 32-5B-20 and 10-62-2.

The collection allowance credit authorized by this section shall be granted for any return to be filed and for any tax to be remitted after January 1, 2014.

The collection allowance credit authorized by this section shall only be granted to a person who timely files the return due by electronic means and who timely remits the tax due by electronic means.

For any tax collected by the department on behalf of another entity, upon which the collection allowance credit is calculated, the entities shall negotiate in good faith to share in the payment of the collection allowance credit. The department may implement such allocation of collection allowance credit directly or through the adjustment of any administrative fee charged pursuant to § 10-59-52.

No person that has selected a certified service provider as its agent as set forth in § 10-45C-1 is entitled to the collection allowance credit authorized by this section if the certified service provider receives a monetary allowance as provided by the Streamlined Sales and Use Tax Agreement authorized by chapter 10-45C for performing the retailer's sales and use tax functions in this state. No collection allowance credit authorized by this section may be granted to any person who has outstanding tax returns due to the department or who has outstanding tax remittances due to the department."

On page 2, line 11, of the House Appropriations Engrossed bill, after "department." delete "Section 2. Section 1 of this Act expires on July 1, 2028."

On page 2, after line 11, of the House Appropriations Engrossed bill, insert: "

Section 1. Effective July 1, 2025, until June 30, 2028, § 10-45-27.2 is suspended and nonenforceable."