







Oil and Gas “General Fund Share” State Revenue

Oil and Gas production and extraction is taxed under NDCC 57-51 and NDCC 57-51.1. A portion of the tax collections is allocated to the state and subsequently deposited into a variety of funds as spelled out in NDCC 57-51.1-07.5. Prior to deposit in these “buckets”, 2% of revenues (up to \$16,000,000 for the '19-'21 Biennium) is deposited into the Oil and Gas Research Fund. In addition, another 1% of revenues (up to \$5,000,000 per biennium) is deposited into the State Energy Research Center Fund. The remaining Oil and Gas “State General Fund Share” revenue will be deposited into the funds listed to the left.

*Under the provisions of NDCC 57-51.1-07.5, no amount is to be deposited into the State Disaster Relief Fund if it would bring the unobligated balance in the fund to more than \$15,000,000.

Tribal Oil and Gas Production and Extraction is taxed and distributed according to a compact between the Three Affiliated Tribes and the State and is codified in NDCC 57-51.2

