

**Fifty-fifth Legislative Assembly, State of North Dakota, begun in the
Capitol in the City of Bismarck, on Monday, the sixth day of January,
one thousand nine hundred and ninety-seven**

HOUSE BILL NO. 1286
(Representatives Brown, Rennerfeldt, Schmidt)
(Senator Kringstad)

AN ACT to amend and reenact section 57-43.1-03.1 of the North Dakota Century Code, relating to assignment of motor vehicle fuel tax refunds; to repeal section 57-43.1-12 of the North Dakota Century Code, relating to assignment of motor vehicle fuel tax refunds; to provide an effective date; and to declare an emergency.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 57-43.1-03.1 of the 1995 Supplement to the North Dakota Century Code is amended and reenacted as follows:

57-43.1-03.1. (Effective until December 31, 1999) Refund of tax for fuel used for agricultural purposes - Reduction for agricultural fuel tax fund. Any ~~person~~ consumer who buys or uses any motor vehicle fuel for an agricultural purposes, ~~except motor vehicle fuel used in motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of this state~~ purpose on which the motor vehicle fuel tax has been paid, ~~must be reimbursed or repaid within the time provided in this chapter, the amount of the tax paid upon the presentation to and the approval of the commissioner of a claim for refund may file a claim with the commissioner for a refund under this chapter.~~ The amount of the tax refund ~~provided for in~~ under this section must be reduced by four cents per gallon [3.79 liters] except for those fuels used in aircraft or with respect to refunds claimed by aircraft fuel users, two cents per gallon [3.79 liters] withheld from the refund must be deposited in the agricultural fuel tax fund, and two cents per gallon [3.79 liters] withheld from the refund must be retained in the highway tax distribution fund. ~~Those persons who have a valid tax assignment permit issued by the commissioner under section 57-43.1-11 must be charged four cents per gallon [3.79 liters] by the dealer and the four cents charged must be remitted to the commissioner by the dealer when the dealer submits the tax assigned invoices for credit.~~

(Effective January 1, 2000) Refund of tax for fuel used for agricultural purposes - Reduction for agricultural fuel tax fund. Any ~~person~~ consumer who buys or uses any motor vehicle fuel for an agricultural purposes, ~~except motor vehicle fuel used in motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of this state~~ purpose on which the motor vehicle fuel tax has been paid, ~~must be reimbursed or repaid within the time provided in this chapter, the amount of the tax paid upon the presentation to and the approval of the commissioner of a claim for refund may file a claim with the commissioner for a refund under this chapter.~~ The amount of the tax refund ~~provided for in~~ under this section must be reduced by two cents per gallon [3.79 liters] except for those fuels used in aircraft or with respect to refunds claimed by aircraft fuel users, and two cents per gallon [3.79 liters] withheld from the refund must be deposited in the agricultural fuel tax fund. ~~Those persons who have a valid tax assignment permit issued by the commissioner under section 57-43.1-11 must be charged two cents per gallon [3.79 liters] by the dealer and the two cents charged must be remitted to the commissioner by the dealer when the dealer submits the tax assigned invoices for credit.~~

SECTION 2. REPEAL. Section 57-43.1-12 of the North Dakota Century Code is repealed.

SECTION 3. EFFECTIVE DATE. This Act is effective for refund claims for motor vehicle fuel tax purchases made after March 31, 1997.

SECTION 4. EMERGENCY. This Act is declared to be an emergency measure.

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Fifty-fifth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1286 and that two-thirds of the members-elect of the House of Representatives voted in favor of said law.

Vote: Yeas 80 Nays 14 Absent 4

Speaker of the House

Chief Clerk of the House

This certifies that two-thirds of the members-elect of the Senate voted in favor of said law.

Vote: Yeas 34 Nays 13 Absent 2

President of the Senate

Secretary of the Senate

Received by the Governor at _____ M. on _____, 1997.

Approved at _____ M. on _____, 1997.

Governor

Filed in this office this _____ day of _____, 1997,
at _____ o'clock _____ M.

Secretary of State