Fifty-fifth Legislative Assembly of North Dakota

SENATE BILL NO. 2155

Introduced by

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Senators Urlacher, Goetz

Representatives Skarphol, Wardner

- 1 A BILL for an Act to amend and reenact subsections 1 and 2 of section 57-51-06 of the North
- 2 Dakota Century Code, relating to the filing of well production reports by electronic media and
- 3 waiver of the requirement to file producer's reports.

4 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

- **SECTION 1. AMENDMENT.** Subsections 1 and 2 of section 57-51-06 of the North Dakota Century Code are amended and reenacted as follows:
 - 1. The tax herein provided for must be paid to the commissioner and the person paying the tax shall file with the commissioner at the time the tax is required to be paid, a statement, under oath, on forms prescribed by the commissioner. The commissioner may require a purchaser to file the statement or report by electronic data interchange or other electronic media.
 - 2. Any person engaged in the production, within this state, of oil shall on or before the twenty-fifth day of the next succeeding month after production, and any person engaged in the production of gas within this state shall, on or before the fifteenth of the second succeeding month after production, file with the commissioner a statement under oath upon forms prescribed by the commissioner. The commissioner may waive the requirement that a producer file a well production report. A waiver by the commissioner of the requirement to file a well production report does not release the producer from any obligation to remit the tax under this chapter. A waiver does not release the producer from any duty or obligation under section 57-51-07 to maintain production records for inspection by the commissioner.