

Fifty-fifth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2277

Introduced by

Senator Mutch

1 A BILL for an Act to amend and reenact section 19-10-19 of the North Dakota Century Code,
2 relating to inspection fees for petroleum products.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. AMENDMENT.** Section 19-10-19 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **19-10-19. Inspection fees.** Every person licensed by the tax commissioner as a motor
7 vehicle fuel, or special fuels, or liquefied petroleum wholesale dealer shall pay to the tax
8 commissioner an inspection fee of one-fortieth of a cent per gallon [3.79 liters] for every gallon
9 [3.79 liters] of gasoline, kerosene, tractor fuel, heating oil, or diesel fuel sold or used during a
10 calendar month except those gallons sold out of state or those gallons sold as original package
11 sales as defined in chapters 57-43.1 and 57-43.2. The fee must accompany the monthly report
12 required in the following section and is due no later than the twenty-fifth day of each calendar
13 month for the preceding month. The tax commissioner shall forward all money collected under
14 this section to the state treasurer monthly, and the state treasurer shall place the money in the
15 general fund of the state. The tax commissioner shall make available annually a report by
16 licensed dealer listing the number of gallons [liters] of motor vehicle fuel and special fuels upon
17 which the inspection fee has been paid. The provisions of chapters 57-43.1 and 57-43.2
18 pertaining to the administration of motor vehicle fuel and special fuels taxes not in conflict with
19 the provisions of this chapter govern the administration of the inspection fee levied by this
20 chapter.