

Fifty-fifth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1286

Introduced by

Representatives Brown, Rennerfeldt, Schmidt

Senator Kringstad

1 A BILL for an Act to amend and reenact section 57-43.1-03.1 of the North Dakota Century
2 Code, relating to assignment of motor vehicle fuel tax refunds; to repeal section 57-43.1-12 of
3 the North Dakota Century Code, relating to assignment of motor vehicle fuel tax refunds; to
4 provide an effective date; and to declare an emergency.

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

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

8 **57-43.1-03.1. (Effective until December 31, 1999) Refund of tax for fuel used for**
9 **agricultural purposes - Reduction for agricultural fuel tax fund.** Any ~~person~~ consumer who
10 buys or uses any motor vehicle fuel for an agricultural purposes, ~~except motor vehicle fuel used~~
11 ~~in motor vehicles operated or intended to be operated in whole or in part upon any of the public~~
12 ~~highways of this state~~ purpose on which the motor vehicle fuel tax has been paid, ~~must be~~
13 ~~reimbursed or repaid within the time provided in this chapter, the amount of the tax paid upon~~
14 ~~the presentation to and the approval of the commissioner of a claim for refund~~ may file a claim
15 with the commissioner for a refund under this chapter. The amount of the tax refund ~~provided~~
16 ~~for in~~ under this section must be reduced by four cents per gallon [3.79 liters] except for those
17 fuels used in aircraft or with respect to refunds claimed by aircraft fuel users, two cents per
18 gallon [3.79 liters] withheld from the refund must be deposited in the agricultural fuel tax fund,
19 and two cents per gallon [3.79 liters] withheld from the refund must be retained in the highway
20 tax distribution fund. ~~Those persons who have a valid tax assignment permit issued by the~~
21 ~~commissioner under section 57-43.1-11 must be charged four cents per gallon [3.79 liters] by~~
22 ~~the dealer and the four cents charged must be remitted to the commissioner by the dealer when~~
23 ~~the dealer submits the tax assigned invoices for credit.~~

1 **(Effective January 1, 2000) Refund of tax for fuel used for agricultural purposes -**

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

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

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

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