Fifty-sixth Legislative Assembly of North Dakota

SECOND ENGROSSMENT

REENGROSSED HOUSE BILL NO. 1183

Introduced by

Transportation Committee

(At the request of the Department of Transportation)

1 A BILL for an Act to create and enact a new section to chapter 57-43.1 and a new section to

- 2 chapter 57-43.2 of the North Dakota Century Code, relating to additional motor vehicle fuel
- 3 taxes and special fuel taxes; to amend and reenact sections 39-04-19, 57-43.1-02, and
- 4 57-43.2-02 of the North Dakota Century Code, relating to motor vehicle registration fees, motor
- 5 vehicle fuel taxes, and special fuel taxes; to provide an effective date; and to provide an
- 6 expiration date.

22

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

8 SECTION 1. AMENDMENT. Section 39-04-19 of the North Dakota Century Code is
9 amended and reenacted as follows:

10 **39-04-19.** (Effective until June 30, 2000) Motor vehicle registration fees and mile

11 tax. Motor vehicles required to pay registration fees or a mile tax shall pay the following fees:

- Nonresidents electing to pay mile tax in lieu of registration, when authorized to do
 so by the department, shall pay a fee of twenty dollars for a trip permit which is
 valid for a period of seventy-two hours. All fees collected under the provisions of
 this subsection must be credited to the highway construction fund.
- Motor vehicles required to be registered in this state must be furnished license
 plates upon the payment of the following annual fees; however, if a motor vehicle
 first becomes subject to registration other than at the beginning of the registration
 period, such fees must be prorated on a monthly basis. The minimum fee charged
 hereunder must be five dollars:
- 21 a. Passenger motor vehicles:

YEARS REGISTERED

23		1st, 2nd,	7th, 8th,	10th, 11th,	13th and
24	Gross	3rd, 4th, 5th,	and 9th	and 12th	Subsequent

1	Weights	and 6th Years	Years	Years	Years
2	Less than 3,200	\$49.00	\$41.00	\$33.00	\$25.00
3	3,200-4,499	69.00	57.00	45.00	33.00
4	4,500-4,999	87.00	70.00	55.00	39.00
5	5,000-5,999	118.00	96.00	74.00	52.00
6	6,000-6,999	151.00	122.00	93.00	65.00
7	7,000-7,999	184.00	148.00	113.00	78.00
8	8,000-8,999	217.00	175.00	133.00	91.00
9	9,000 and over	250.00	201.00	153.00	104.00

10A house car is subject to registration at the rates prescribed for other vehicles11under this subdivision modified by using the weight applicable to a vehicle12whose weight is forty percent of that of the house car, but not using a weight13of less than four thousand pounds [1814.35 kilograms].

b. Schoolbuses, buses for hire, buses owned and operated by religious,
charitable, or nonprofit organizations and used exclusively for religious,
charitable, or other public nonprofit purposes, and trucks or combination
trucks and trailers, including commercial and noncommercial trucks, except
those trucks or combinations of trucks and trailers which qualify for
registration under subsection 5:

YEARS REGISTERED

20

21 1st, 2nd, 7th and 9th and 11th and 22 Gross 8th 10th Subsequent 3rd, 4th, 5th, 23 Weights and 6th Years Years Years Years 24 Not over 4,000 \$47.00 \$34.00 \$29.00 \$26.00 25 4,001-6,000 39.00 33.00 27.00 52.00 26 57.00 44.00 37.00 28.00 6,001-8,000 27 8,001-10,000 62.00 49.00 41.00 30.00 28 10,001-12,000 67.00 54.00 45.00 32.00 29 12,001-14,000 72.00 59.00 49.00 35.00 30 14,001-16,000 77.00 64.00 53.00 38.00

	5	,			
1	16,001-18,000	82.00	69.00	57.00	40.00
2	18,001-20,000	85.00	72.00	59.00	41.00
3			YEARS REGIS	TERED	
4		1st, 2nd, 3rd,	8th, 9th, 10th,	13th and	
5	Gross	4th, 5th, 6th,	11th, and	Subsequent	
6	Weights	and 7th Years	12th Years	Years	
7	20,001- 22,000	\$115.00	\$89.00	\$76.00	
8	22,001- 26,000	167.00	137.00	121.00	
9	26,001- 30,000	228.00	186.00	164.00	
10	30,001- 34,000	294.00	239.00	211.00	
11	34,001- 38,000	355.00	288.00	254.00	
12	38,001- 42,000	416.00	337.00	296.00	
13	42,001- 46,000	477.00	385.00	339.00	
14	46,001- 50,000	538.00	434.00	382.00	
15	50,001- 54,000	608.00	492.00	433.00	
16	54,001- 58,000	669.00	541.00	476.00	
17	58,001- 62,000	730.00	590.00	519.00	
18	62,001- 66,000	791.00	638.00	562.00	
19	66,001- 70,000	852.00	687.00	604.00	
20	70,001- 74,000	913.00	736.00	647.00	
21	74,001- 78,000	974.00	785.00	690.00	
22	78,001- 82,000	1,035.00	834.00	733.00	
23	82,001- 86,000	1,158.00	939.00	820.00	
24	86,001- 90,000	1,280.00	1,043.00	907.00	
25	90,001- 94,000	1,402.00	1,148.00	994.00	
26	94,001- 98,000	1,524.00	1,253.00	1,082.00	
27	98,001-102,000	1,646.00	1,357.00	1,169.00	
28	102,001-105,500	1,768.00	1,462.00	1,256.00	
29	С.	Motorcycles, fifte	en dollars.		
30	3. Moto	r vehicles acquir	ed by disabled vet	erans under th	e provisions of Public Law
31	79-66	63 [38 U.S.C. 390	01] are exempt fro	m the payment	t of state sales or use tax

- and, if paid, such veterans are entitled to a refund. This exemption also applies to
 any passenger motor vehicle or pickup truck not exceeding ten thousand pounds
 [4535.92 kilograms] gross weight but shall apply to no more than two such motor
 vehicles owned by a disabled veteran at any one time.
- 5 4. Every trailer, semitrailer, and farm trailer required to be registered under this 6 chapter must be furnished registration plates upon the payment of a twenty dollar 7 annual fee. Every trailer, semitrailer, or farm trailer not required to be registered 8 under this chapter must be furnished an identification plate upon the payment of a 9 fee of five dollars.
- 10 Trucks or combinations of trucks and trailers weighing more than twenty thousand 5. 11 but not more than one hundred five thousand five hundred pounds [more than 12 9071.84 but not more than 47854.00 kilograms] which are used as farm vehicles 13 only, are entitled to registration under the following fee schedule and the provisions 14 of this subsection. Farm vehicles are considered, for the purpose of this subsection, as trucks or combinations of trucks and trailers weighing more than 15 16 twenty thousand but not more than one hundred five thousand five hundred 17 pounds [more than 9071.84 but not more than 47854.00 kilograms] owned, or 18 leased for at least one year by a bona fide resident farmer who uses the vehicles 19 exclusively for transporting the farmer's own property or other property on a farm 20 work exchange basis with other farmers between farms and the usual local trading 21 places but not in connection with any commercial retail or wholesale business 22 being conducted from those farms, nor otherwise for hire. In addition to the 23 penalty provided in section 39-04-41, any person violating this subsection shall 24 license for the entire license period the farm vehicle at the higher commercial 25 vehicle rate in accordance with the weight carried by the farm vehicle at the time of 26 the violation.

27		YEARS REGISTERED				
28		1st, 2nd,	7th and	9th and	11th and	
29	Gross	3rd, 4th, 5th,	8th	10th	Subsequent	
30	Weights	and 6th Years	Years	Years	Years	
31	20,001- 22,000	\$88.00	\$74.00	\$60.00	\$42.00	

		'y			
1	22,001- 24,000	93.00	78.00	63.00	44.00
2	24,001- 26,000	101.00	84.00	67.00	46.00
3	26,001- 28,000	111.00	92.00	73.00	50.00
4	28,001- 30,000	121.00	100.00	79.00	54.00
5	30,001- 32,000	136.00	113.00	90.00	63.00
6	32,001- 34,000	146.00	121.00	96.00	67.00
7	34,001- 36,000	156.00	129.00	102.00	71.00
8	36,001- 38,000	166.00	137.00	108.00	75.00
9	38,001- 40,000	176.00	145.00	114.00	79.00
10	40,001- 42,000	186.00	153.00	120.00	83.00
11	42,001- 44,000	196.00	161.00	126.00	87.00
12	44,001- 46,000	206.00	169.00	132.00	91.00
13	46,001- 48,000	216.00	177.00	138.00	95.00
14	48,001- 50,000	226.00	185.00	144.00	99.00
15	50,001- 52,000	246.00	203.00	160.00	113.00
16	52,001- 54,000	256.00	211.00	166.00	117.00
17	54,001- 56,000	266.00	219.00	172.00	121.00
18	56,001- 58,000	276.00	227.00	178.00	125.00
19	58,001- 60,000	286.00	235.00	184.00	129.00
20	60,001- 62,000	296.00	243.00	190.00	133.00
21	62,001- 64,000	306.00	251.00	196.00	137.00
22	64,001- 66,000	316.00	259.00	202.00	141.00
23	66,001- 68,000	326.00	267.00	208.00	145.00
24	68,001- 70,000	336.00	275.00	214.00	149.00
25	70,001- 72,000	346.00	283.00	220.00	153.00
26	72,001- 74,000	356.00	291.00	226.00	157.00
27	74,001- 76,000	366.00	299.00	232.00	161.00
28	76,001- 78,000	376.00	307.00	238.00	165.00
29	78,001- 80,000	386.00	315.00	244.00	169.00
30	80,001- 82,000	396.00	323.00	250.00	173.00
31	82,001- 84,000	406.00	345.00	293.00	249.00

1	84,001- 86,000	426.00	362.00	307.00	261.00
2	86,001- 88,000	446.00	379.00	321.00	273.00
3	88,001- 90,000	466.00	396.00	335.00	285.00
4	90,001- 92,000	486.00	413.00	349.00	297.00
5	92,001- 94,000	506.00	430.00	363.00	309.00
6	94,001- 96,000	526.00	447.00	377.00	321.00
7	96,001- 98,000	546.00	464.00	391.00	333.00
8	98,001-100,000	566.00	481.00	405.00	345.00
9	100,001-102,000	586.00	498.00	419.00	357.00
10	102,001-104,000	606.00	515.00	433.00	369.00
11	104,001-105,500	626.00	532.00	447.00	381.00
12	6. A motor	vehicle regist	tered in subsection 5	may be use	ed for custom combinir

13

27

6. A motor vehicle registered in subsection 5 may be used for custom combining operations by displaying identification issued by the department and upon payment

14 of a fee of twenty-five dollars.

15 (Effective June 30, 2000) Motor vehicle registration fees and mile tax. Motor

16 vehicles required to pay registration fees or a mile tax shall pay the following fees:

- 17 1. Nonresidents electing to pay mile tax in lieu of registration, when authorized to do
 18 so by the department, shall pay a fee of twenty dollars for a trip permit which is
 19 valid for a period of seventy two hours. All fees collected under the provisions of
 20 this subsection must be credited to the highway construction fund.
- 2. Motor vehicles required to be registered in this state must be furnished license
 plates upon the payment of the following annual fees; however, if a motor vehicle
 first becomes subject to registration other than at the beginning of the registration
 period, such fees must be prorated on a monthly basis. The minimum fee charged
 hereunder must be five dollars:
- 26 a. Passenger motor vehicles:
 - YEARS REGISTERED
- 28 1st, 2nd,

29		3rd, 4th,	6th, 7th,	9th, 10th,	12th and
30	Gross	and 5th	and 8th	and 11th	Subsequent
31	Weights	Years	Years	Years	Years

	Legislative Asser	пыу					
1	Less than 3,200	\$49.00	\$41.00	\$33.00	\$25.00		
2	3,200-4,499	69.00	57.00	45.00	33.00		
3	4,500-4,999	87.00	70.00	55.00	39.00		
4	5,000-5,999	118.00	96.00	74.00	52.00		
5	6,000-6,999	151.00	122.00	93.00	65.00		
6	7,000-7,999	184.00	148.00	113.00	78.00		
7	8,000-8,999	217.00	175.00	133.00	91.00		
8	9,000 and over	250.00	201.00	153.00	104.00		
9		A house car is s	ubject to registratio	on at the rates p	rescribed for other vehicles		
10		under this subdiv	vision modified by	using the weigh	t applicable to a vehicle		
11		whose weight is	forty percent of the	at of the house of	car, but not using a weight		
12		of less than four	thousand pounds	[1814.35 kilogra	ams].		
13	b.	Schoolbuses, bu	ises for hire, buses	s owned and op	erated by religious,		
14		charitable, or no	nprofit organizatio	ns and used exe	slusively for religious,		
15		charitable, or other public nonprofit purposes, and trucks or combination					
16		trucks and trailer	rs, including comm	ercial and none	ommercial trucks, except		
17		those trucks or c	combinations of tru	eks and trailers	which qualify for		
18		registration unde	er subsection 5:				
19			YEARS REGIS	TERED			
20		1st, 2nd,					
21		3rd, 4th,			10th and		
22	Gross	and 5th	6th and	8th and	Subsequent		
23	Weights	Years	7th Years	9th Years	Years		
24	Not over 4,000	\$47.00	\$34.00	\$29.00	\$26.00		
25	4,001- 6,000	52.00	39.00	33.00	27.00		
26	6,001- 8,000	57.00	44.00	37.00	28.00		
27	8,001-10,000	62.00	49.00	41.00	30.00		
28	10,001-12,000	67.00	54.00	45.00	32.00		
29	12,001-14,000	72.00	59.00	49.00	35.00		
30	14,001-16,000	77.00	64.00	53.00	38.00		

1	- 16,001-18,000	82.00	69.00	57.00	40.00	
2	18,001-20,000	85.00	72.00	59.00	41.00	
3	, ,		YEARS REGIS			
4		1st, 2nd, 3rd,	7th, 8th, 9th,	12th and		
5	Gross	4th, 5th, and	10th, and	Subsequent		
6	Weights	6th Years	11th Years	Years		
7	20,001-22,000	\$115.00	\$89.00	\$76.00		
8	22,001-26,000	167.00	137.00	121.00		
9	26,001-30,000	228.00	186.00	164.00		
10	30,001 34,000	294.00	239.00	211.00		
11	34,001 - 38,000	355.00	288.00	254.00		
12	38,001-42,000	416.00	337.00	296.00		
13	42,001-46,000	477.00	385.00	339.00		
14	46,001 50,000	538.00	434.00	382.00		
15	50,001 54,000	608.00	492.00	433.00		
16	54,001-58,000	669.00	541.00	476.00		
17	58,001-62,000	730.00	590.00	519.00		
18	62,001-66,000	791.00	638.00	562.00		
19	66,001-70,000	852.00	687.00	604.00		
20	70,001-74,000	913.00	736.00	647.00		
21	74,001- 78,000	974.00	785.00	690.00		
22	78,001-82,000	1,035.00	834.00	733.00		
23	82,001-86,000	1,158.00	939.00	820.00		
24	86,001-90,000	1,280.00	1,043.00	907.00		
25	90,001- 94,000	1,402.00	1,148.00	994.00		
26	94,001- 98,000	1,524.00	1,253.00	1,082.00		
27	98,001-102,000	1,646.00	1,357.00	1,169.00		
28	102,001-105,500	1,768.00	1,462.00	1,256.00		
29	c. A	Aotorcycles, fifte	cen dollars.			
30	30 3. Motor vehicles acquired by disabled veterans under the provisions of Public Law					
31	31 79-663 [38 U.S.C. 3901] are exempt from the payment of state sales or use tax					

1	and, if paid, such veterans are entitled to a refund. This exemption also applies to
2	any passenger motor vehicle or pickup truck not exceeding ten thousand pounds
3	[4535.92 kilograms] gross weight but shall apply to no more than two such motor
4	vehicles owned by a disabled veteran at any one time.

- Every trailer, semitrailer, and farm trailer required to be registered under this
 chapter must be furnished registration plates upon the payment of a twenty dollar
 annual fee. Every trailer, semitrailer, or farm trailer not required to be registered
 under this chapter must be furnished an identification plate upon the payment of a
 fee of five dollars.
- 10 Trucks or combinations of trucks and trailers weighing more than twenty thousand 5. 11 but not more than one hundred five thousand five hundred pounds [more than 12 9071.84 but not more than 47854.00 kilograms] which are used as farm vehicles 13 only, are entitled to registration under the following fee schedule and the provisions 14 of this subsection. Farm vehicles are considered, for the purpose of this subsection, as trucks or combinations of trucks and trailers weighing more than 15 16 twenty thousand but not more than one hundred five thousand five hundred 17 pounds [more than 9071.84 but not more than 47854.00 kilograms] owned, or 18 leased for at least one year by a bona fide resident farmer who uses the vehicles 19 exclusively for transporting the farmer's own property or other property on a farm 20 work exchange basis with other farmers between farms and the usual local trading 21 places but not in connection with any commercial retail or wholesale business 22 being conducted from those farms, nor otherwise for hire. In addition to the 23 penalty provided in section 39-04-41, any person violating this subsection shall 24 license for the entire license period the farm vehicle at the higher commercial 25 vehicle rate in accordance with the weight carried by the farm vehicle at the time of 26 the violation.

YEARS REGISTERED

28	1st, 2nd,
29	3rd, 4th,

27

30

31

3rd, 4th,10th andGrossand 5th6th and8th andSubsequentWeightsYears7th Years9th YearsYears

	0				
1	20,001-22,000	\$88.00	\$74.00	\$60.00	\$42.00
2	22,001-24,000	93.00	78.00	63.00	44.00
3	24,001-26,000	101.00	84.00	67.00	46.00
4	26,001-28,000	111.00	92.00	73.00	50.00
5	28,001-30,000	121.00	100.00	79.00	54.00
6	30,001-32,000	136.00	113.00	90.00	63.00
7	32,001-34,000	146.00	121.00	96.00	67.00
8	34,001-36,000	156.00	129.00	102.00	71.00
9	36,001-38,000	166.00	137.00	108.00	75.00
10	38,001-40,000	176.00	145.00	114.00	79.00
11	40,001 42,000	186.00	153.00	120.00	83.00
12	42,001-44,000	196.00	161.00	126.00	87.00
13	44,001-46,000	206.00	169.00	132.00	91.00
14	46,001 48,000	216.00	177.00	138.00	95.00
15	48,001-50,000	226.00	185.00	144.00	99.00
16	50,001- 52,000	246.00	203.00	160.00	113.00
17	52,001- 54,000	256.00	211.00	166.00	117.00
18	54,001-56,000	266.00	219.00	172.00	121.00
19	56,001-58,000	276.00	227.00	178.00	125.00
20	58,001- 60,000	286.00	235.00	184.00	129.00
21	60,001- 62,000	296.00	243.00	190.00	133.00
22	62,001-64,000	306.00	251.00	196.00	137.00
23	64,001-66,000	316.00	259.00	202.00	141.00
24	66,001-68,000	326.00	267.00	208.00	145.00
25	68,001- 70,000	336.00	275.00	214.00	149.00
26	70,001- 72,000	346.00	283.00	220.00	153.00
27	72,001- 74,000	356.00	291.00	226.00	157.00
28	74,001-76,000	366.00	299.00	232.00	161.00
29	76,001 78,000	376.00	307.00	238.00	165.00
30	78,001- 80,000	386.00	315.00	244.00	169.00
31	80,001- 82,000	396.00	323.00	250.00	173.00

		ÿ				
1	82,001-84,000	406.00	345.00	293.00	249.00	
2	84,001 86,000	426.00	362.00	307.00	261.00	
3	86,001-88,000	446.00	379.00	321.00	273.00	
4	88,001-90,000	466.00	396.00	335.00	285.00	
5	90,001-92,000	486.00	413.00	349.00	297.00	
6	92,001-94,000	506.00	430.00	363.00	309.00	
7	94,001-96,000	526.00	447.00	377.00	321.00	
8	96,001-98,000	546.00	464.00	391.00	333.00	
9	98,001-100,000	566.00	481.00	405.00	345.00	
10	100,001-102,000	586.00	498.00	419.00	357.00	
11	102,001-104,000	606.00	515.00	433.00	369.00	
12	104,001-105,500	626.00	532.00	447.00	381.00	
13	6. A motor	vehicle regis	tered in subsection	5 may be used	for custom combining	
14	operations by displaying identification issued by the department and upon payment					
15	of a fee	of twenty-five	e dollars.			
16	SECTION 2. AMENDMENT. Section 57-43.1-02 of the 1997 Supplement to the North					
17	Dakota Century Code is amended and reenacted as follows:					
18	57-43.1-02. (Effective through December 31, 1999) Tax imposed on motor vehicle					
19	fuels.					
20	1. Except a	as otherwise	provided in this sect	tion, a tax of tw	venty cents per gallon [3.79	
21	liters] is	imposed on a	all motor vehicle fue	I sold or used	in this state.	
22	2. The dea	aler shall colle	ect the tax imposed	by this section	from the consumer on all	
23	sales.					
24	3. Sales of	f fuel in the o	iginal package may	be made to a	licensed dealer, and the	
25	dealer n	nay collect th	e tax imposed by th	is chapter, but	on sales in the original	
26	package	e to persons o	other than licensed	dealers, the de	aler is liable for the tax.	
27	(Effective after December 31, 1999) Tax imposed on motor vehicle fuels.					
28	1. Except a	as otherwise	provided in this sec	tion, a tax of so	eventeen cents per gallon	
29	[3.79 lite	ers] is impose	ed on all motor vehic	ele fuel sold or	used in this state.	
~ ~	- <u>-</u> , ,					

30 2. The dealer shall collect the tax imposed by this section from the consumer on all
31 sales.

1	3.	Sales of fuel in the original package may be made to a licensed dealer, and the			
2		dealer may collect the tax imposed by this chapter, but on sales in the original			
3		package to persons other than licensed dealers, the dealer is liable for the tax.			
4	SEC	CTION 3. A new section to chapter 57-43.1 of the North Dakota Century Code is			
5	created and enacted as follows:				
6	<u>Sep</u>	parate and additional tax on motor vehicle fuels. In addition to the tax imposed			
7	under section	on 57-43.1-02, a tax of one cent per gallon [3.79 liters] is imposed on all motor			
8	vehicle fuel sold or used in this state. All of the provisions of this chapter relating to the tax				
9	imposed by section 57-43.1-02 apply to the tax imposed by this section.				
10	SEC	CTION 4. AMENDMENT. Section 57-43.2-02 of the 1997 Supplement to the North			
11	Dakota Century Code is amended and reenacted as follows:				
12	57-4	57-43.2-02. (Effective through December 31, 1999) Tax imposed.			
13	1.	Except as otherwise provided in this chapter, an excise tax of twenty cents per			
14		gallon [3.79 liters] is imposed on the sale or delivery of special fuel to any			
15		consumer. For the purpose of determining the tax upon compressed natural gas			
16		under this section, one hundred twenty cubic feet [3.40 cubic meters] of			
17		compressed natural gas is equal to one gallon [3.79 liters] of other special fuel.			
18	2.	The dealer shall remit the tax imposed by this section on all sales to consumers.			
19	3.	The dealer may make sales of special fuel to another dealer free of the tax			
20		imposed by this chapter.			
21	(Effective after December 31, 1999) Tax imposed.				
22	1.	Except as otherwise provided in this chapter, an excise tax of seventeen cents per			
23		gallon [3.79 liters] is imposed on the sale or delivery of special fuel to any			
24		consumer. For the purpose of determining the tax upon compressed natural gas			
25		under this section, one hundred twenty cubic feet [3.40 cubic meters] of			
26		compressed natural gas is equal to one gallon [3.79 liters] of other special fuel.			
27	2.	The dealer shall remit the tax imposed by this section on all sales to consumers.			
28	3.	The dealer may make sales of special fuel to another dealer free of the tax			
29		imposed by this chapter.			
30	SECTION 5. A new section to chapter 57-43.2 of the North Dakota Century Code is				
31	created and enacted as follows:				

- 1 Separate and additional special fuel tax. In addition to the tax imposed under 2 section 57-43.2-02, a tax of one cent per gallon [3.79 liters[is imposed on the sale or delivery 3 of special fuel to any consumer. All of the provisions of this chapter relating to the tax imposed 4 under section 57-43.2-02 apply to the tax imposed under this section. 5 SECTION 6. EFFECTIVE DATE - EXPIRATION DATE. Sections 2 through 5 of this 6 Act are effective for sale, use, or delivery of motor vehicle fuel and special fuel after June 30, 7 1999. Sections 3 and 5 of this Act become ineffective for sale, use, or delivery of motor vehicle 8 fuel and special fuel after June 30, 2001, or on the first day of the month following the month in 9 which the state treasurer certifies to the tax commissioner that transfers from the highway tax
- 10 distribution fund to the state highway fund for the 1999-2001 biennium exceed \$181,755,000,
- 11 whichever is earlier.