

**SECOND ENGROSSMENT
with Conference Committee Amendments****REENGROSSED HOUSE BILL NO. 1183**

Introduced by

Transportation Committee

(At the request of the Department of Transportation)

1 A BILL for an Act to amend and reenact sections 39-04-19, 57-43.1-02, and 57-43.2-02 of the
2 North Dakota Century Code, relating to motor vehicle registration fees, motor vehicle fuel taxes,
3 and special fuel taxes; to provide for a legislative council study; and to provide an effective
4 date.

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

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

8 **39-04-19. (~~Effective until June 30, 2000~~) Motor vehicle registration fees and mile**
9 **tax.** Motor vehicles required to pay registration fees or a mile tax shall pay the following fees:

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

19 a. Passenger motor vehicles:

YEARS REGISTERED					
	1st, 2nd,	7th, 8th,	10th, 11th,	13th and	
21					
22	Gross	3rd, 4th, 5th,	and 9th	and 12th	Subsequent
23	Weights	and 6th Years	Years	Years	Years

Fifty-sixth
Legislative Assembly

1	Less than 3,200	\$49.00 <u>50.00</u>	\$41.00 <u>42.00</u>	\$33.00 <u>34.00</u>	\$25.00 <u>26.00</u>
2	3,200-4,499	69.00 <u>70.00</u>	57.00 <u>58.00</u>	45.00 <u>46.00</u>	33.00 <u>34.00</u>
3	4,500-4,999	87.00 <u>88.00</u>	70.00 <u>71.00</u>	55.00 <u>56.00</u>	39.00 <u>40.00</u>
4	5,000-5,999	118.00 <u>119.00</u>	96.00 <u>97.00</u>	74.00 <u>75.00</u>	52.00 <u>53.00</u>
5	6,000-6,999	151.00 <u>152.00</u>	122.00 <u>123.00</u>	93.00 <u>94.00</u>	65.00 <u>66.00</u>
6	7,000-7,999	184.00 <u>185.00</u>	148.00 <u>149.00</u>	113.00 <u>114.00</u>	78.00 <u>79.00</u>
7	8,000-8,999	217.00 <u>218.00</u>	175.00 <u>176.00</u>	133.00 <u>134.00</u>	91.00 <u>92.00</u>
8	9,000 and over	250.00 <u>251.00</u>	201.00 <u>202.00</u>	153.00 <u>154.00</u>	104.00 <u>105.00</u>

A house car is subject to registration at the rates prescribed for other vehicles under this subdivision modified by using the weight applicable to a vehicle whose weight is forty percent of that of the house car, but not using a weight of 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						
	1st, 2nd,	7th and	9th and	11th and		
Gross	3rd, 4th, 5th,	8th	10th	Subsequent	20th and	
Weights	and through	through 9th	through 12th	13th through	Subsequent	
	6th Years	Years	Years	19th Years	Years	
24	Not over 4,000	\$47.00 <u>48.00</u>	\$34.00 <u>35.00</u>	\$29.00 <u>30.00</u>	\$26.00 <u>27.00</u>	<u>\$26.00</u>
25	4,001- 6,000	52.00 <u>53.00</u>	39.00 <u>40.00</u>	33.00 <u>34.00</u>	27.00 <u>28.00</u>	<u>27.00</u>
26	6,001- 8,000	57.00 <u>58.00</u>	44.00 <u>45.00</u>	37.00 <u>38.00</u>	28.00 <u>29.00</u>	<u>28.00</u>
27	8,001-10,000	62.00 <u>63.00</u>	49.00 <u>50.00</u>	41.00 <u>42.00</u>	30.00 <u>31.00</u>	<u>30.00</u>
28	10,001-12,000	67.00 <u>68.00</u>	54.00 <u>55.00</u>	45.00 <u>46.00</u>	32.00 <u>33.00</u>	<u>32.00</u>
29	12,001-14,000	72.00 <u>73.00</u>	59.00 <u>60.00</u>	49.00 <u>50.00</u>	35.00 <u>36.00</u>	<u>35.00</u>
30	14,001-16,000	77.00 <u>78.00</u>	64.00 <u>65.00</u>	53.00 <u>54.00</u>	38.00 <u>39.00</u>	<u>38.00</u>

Fifty-sixth
Legislative Assembly

1	16,001-18,000	82.00 <u>83.00</u>	69.00 <u>70.00</u>	57.00 <u>58.00</u>	40.00 <u>41.00</u>	<u>40.00</u>
2	18,001-20,000	85.00 <u>86.00</u>	72.00 <u>73.00</u>	59.00 <u>60.00</u>	41.00 <u>42.00</u>	<u>41.00</u>

3 YEARS REGISTERED

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 <u>116.00</u>	\$89.00 <u>90.00</u>	\$76.00 <u>77.00</u>
8	22,001- 26,000	167.00 <u>168.00</u>	137.00 <u>138.00</u>	121.00 <u>122.00</u>
9	26,001- 30,000	228.00 <u>229.00</u>	186.00 <u>187.00</u>	164.00 <u>165.00</u>
10	30,001- 34,000	294.00 <u>295.00</u>	239.00 <u>240.00</u>	211.00 <u>212.00</u>
11	34,001- 38,000	355.00 <u>356.00</u>	288.00 <u>289.00</u>	254.00 <u>255.00</u>
12	38,001- 42,000	416.00 <u>417.00</u>	337.00 <u>338.00</u>	296.00 <u>297.00</u>
13	42,001- 46,000	477.00 <u>478.00</u>	385.00 <u>386.00</u>	339.00 <u>340.00</u>
14	46,001- 50,000	538.00 <u>539.00</u>	434.00 <u>435.00</u>	382.00 <u>383.00</u>
15	50,001- 54,000	608.00 <u>609.00</u>	492.00 <u>493.00</u>	433.00 <u>434.00</u>
16	54,001- 58,000	669.00 <u>670.00</u>	541.00 <u>542.00</u>	476.00 <u>477.00</u>
17	58,001- 62,000	730.00 <u>731.00</u>	590.00 <u>591.00</u>	519.00 <u>520.00</u>
18	62,001- 66,000	791.00 <u>792.00</u>	638.00 <u>639.00</u>	562.00 <u>563.00</u>
19	66,001- 70,000	852.00 <u>853.00</u>	687.00 <u>688.00</u>	604.00 <u>605.00</u>
20	70,001- 74,000	913.00 <u>914.00</u>	736.00 <u>737.00</u>	647.00 <u>648.00</u>
21	74,001- 78,000	974.00 <u>975.00</u>	785.00 <u>786.00</u>	690.00 <u>691.00</u>
22	78,001- 82,000	1,035.00 <u>1,036.00</u>	834.00 <u>835.00</u>	733.00 <u>734.00</u>
23	82,001- 86,000	1,158.00 <u>1,159.00</u>	939.00 <u>940.00</u>	820.00 <u>821.00</u>
24	86,001- 90,000	1,280.00 <u>1,281.00</u>	1,043.00 <u>1,044.00</u>	907.00 <u>908.00</u>
25	90,001- 94,000	1,402.00 <u>1,403.00</u>	1,148.00 <u>1,149.00</u>	994.00 <u>995.00</u>
26	94,001- 98,000	1,524.00 <u>1,525.00</u>	1,253.00 <u>1,254.00</u>	1,082.00 <u>1,083.00</u>
27	98,001-102,000	1,646.00 <u>1,647.00</u>	1,357.00 <u>1,358.00</u>	1,169.00 <u>1,170.00</u>
28	102,001-105,500	1,768.00 <u>1,769.00</u>	1,462.00 <u>1,463.00</u>	1,256.00 <u>1,257.00</u>

29 c. Motorcycles, fifteen dollars.

30 3. Motor vehicles acquired by disabled veterans under the provisions of Public Law
31 79-663 [38 U.S.C. 3901] are exempt from the payment 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.

4. 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.

5. Trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] which are used as farm vehicles only, are entitled to registration under the following fee schedule and the provisions of this subsection. Farm vehicles are considered, for the purpose of this subsection, as trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] owned, or leased for at least one year by a bona fide resident farmer who uses the vehicles exclusively for transporting the farmer's own property or other property on a farm work exchange basis with other farmers between farms and the usual local trading places but not in connection with any commercial retail or wholesale business being conducted from those farms, nor otherwise for hire. In addition to the penalty provided in section 39-04-41, any person violating this subsection shall license for the entire license period the farm vehicle at the higher commercial vehicle rate in accordance with the weight carried by the farm vehicle at the time of the violation.

YEARS REGISTERED

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

Fifty-sixth
Legislative Assembly

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

Fifty-sixth
Legislative Assembly

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 registered in subsection 5 may be used for custom combining
13 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.~~

21 2. ~~Motor vehicles required to be registered in this state must be furnished license~~
22 ~~plates upon the payment of the following annual fees; however, if a motor vehicle~~
23 ~~first becomes subject to registration other than at the beginning of the registration~~
24 ~~period, such fees must be prorated on a monthly basis. The minimum fee charged~~
25 ~~hereunder must be five dollars:~~

26 a. ~~Passenger motor vehicles:~~

27	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

Fifty-sixth
Legislative Assembly

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

~~A house car is subject to registration at the rates prescribed for other vehicles under this subdivision modified by using the weight applicable to a vehicle whose weight is forty percent of that of the house car, but not using a weight of 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~~

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

Fifty-sixth
Legislative Assembly

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 REGISTERED				
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 e. ~~Motorcycles, fifteen dollars.~~

30 3. ~~Motor vehicles acquired by disabled veterans under the provisions of Public Law~~
31 ~~79-663 [38 U.S.C. 3901] are exempt from the payment 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.

4. 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.

5. Trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] which are used as farm vehicles only, are entitled to registration under the following fee schedule and the provisions of this subsection. Farm vehicles are considered, for the purpose of this subsection, as trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] owned, or leased for at least one year by a bona fide resident farmer who uses the vehicles exclusively for transporting the farmer's own property or other property on a farm work exchange basis with other farmers between farms and the usual local trading places but not in connection with any commercial retail or wholesale business being conducted from those farms, nor otherwise for hire. In addition to the penalty provided in section 39-04-41, any person violating this subsection shall license for the entire license period the farm vehicle at the higher commercial vehicle rate in accordance with the weight carried by the farm vehicle at the time of the violation.

YEARS REGISTERED

Gross Weights	1st, 2nd, 3rd, 4th, and 5th Years	6th and 7th Years	8th and 9th Years	10th and Subsequent Years

Fifty-sixth
Legislative Assembly

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

Fifty-sixth
Legislative Assembly

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

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 of a fee of twenty five dollars.~~

SECTION 2. AMENDMENT. Section 57-43.1-02 of the 1997 Supplement to the North Dakota Century Code is amended and reenacted as follows:

57-43.1-02. ~~(Effective through December 31, 1999)~~ Tax imposed on motor vehicle fuels.

1. Except as otherwise provided in this section, a tax of ~~twenty~~ twenty-one cents per gallon [3.79 liters] is imposed on all motor vehicle fuel sold or used in this state.
2. The dealer shall collect the tax imposed by this section from the consumer on all sales.
3. Sales of fuel in the original package may be made to a licensed dealer, and the dealer may collect the tax imposed by this chapter, but on sales in the original package to persons other than licensed dealers, the dealer is liable for the tax.

~~(Effective after December 31, 1999) Tax imposed on motor vehicle fuels.~~

- ~~1. Except as otherwise provided in this section, a tax of seventeen cents per gallon [3.79 liters] is imposed on all motor vehicle fuel sold or used in this state.~~
- ~~2. The dealer shall collect the tax imposed by this section from the consumer on all 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 **SECTION 3. AMENDMENT.** Section 57-43.2-02 of the 1997 Supplement to the North
5 Dakota Century Code is amended and reenacted as follows:

6 **57-43.2-02. ~~(Effective through December 31, 1999)~~ Tax imposed.**

- 7 1. Except as otherwise provided in this chapter, an excise tax of ~~twenty~~ twenty-one
8 cents per gallon [3.79 liters] is imposed on the sale or delivery of special fuel to
9 any consumer. For the purpose of determining the tax upon compressed natural
10 gas under this section, one hundred twenty cubic feet [3.40 cubic meters] of
11 compressed natural gas is equal to one gallon [3.79 liters] of other special fuel.
12 2. The dealer shall remit the tax imposed by this section on all sales to consumers.
13 3. The dealer may make sales of special fuel to another dealer free of the tax
14 imposed by this chapter.

15 **~~(Effective after December 31, 1999)~~ Tax imposed.**

- 16 ~~1. Except as otherwise provided in this chapter, an excise tax of seventeen cents per~~
17 ~~gallon [3.79 liters] is imposed on the sale or delivery of special fuel to any~~
18 ~~consumer. For the purpose of determining the tax upon compressed natural gas~~
19 ~~under this section, one hundred twenty cubic feet [3.40 cubic meters] of~~
20 ~~compressed natural gas is equal to one gallon [3.79 liters] of other special fuel.~~
21 ~~2. The dealer shall remit the tax imposed by this section on all sales to consumers.~~
22 ~~3. The dealer may make sales of special fuel to another dealer free of the tax~~
23 ~~imposed by this chapter.~~

24 **SECTION 4. LEGISLATIVE COUNCIL STUDY.** The legislative council shall consider
25 studying during the 1999-2000 interim the various sources of revenues for highway funding and
26 comparisons with other states' highway funding systems to develop an optimum blend of
27 reliable funding sources for highway purposes. If the legislative council conducts this study, the
28 council shall report its findings and recommendations, together with any legislation necessary
29 to implement the recommendations, to the fifty-seventh legislative assembly.

1 **SECTION 5. EFFECTIVE DATE.** Section 1 of this Act is effective for registration fees
2 due after July 31, 1999. Sections 2 and 3 of this Act are effective for sale, use, or delivery of
3 motor vehicle fuel and special fuel after June 30, 1999.