Fifty-eighth Legislative Assembly of North Dakota In Regular Session Commencing Tuesday, January 7, 2003

HOUSE BILL NO. 1486 (Representatives Nicholas, Boucher, Monson) (Senators Robinson, Tallackson, Urlacher)

AN ACT to amend and reenact section 4-28-07 of the North Dakota Century Code, relating to uses for the wheat tax levy.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 4-28-07 of the North Dakota Century Code is amended and reenacted as follows:

4-28-07. Wheat tax levy.

- a. A tax of ten mills per bushel [35.24 liters] by weight must be levied and imposed upon all wheat grown in this state, delivered into this state, or sold through commercial channels to a first purchaser in this state.
 - b. The tax must be levied and assessed at the time of sale and deducted by the purchaser from the price paid, or in the case of a lien, pledge, or mortgage, deducted from the proceeds of the loan or claim secured, subject to adjustment at the time of settlement in the event the number of bushels [liters] is not accurately determined at the time of the lien, pledge, or mortgage.
 - c. At the time of sale, the first purchaser in this state shall issue and deliver to the producer or seller a record of the transaction in the manner prescribed by the commission.
- a. Any producer who sells wheat to a first purchaser in this state and who is subject to the deduction provided in this chapter, within sixty days following the deduction or final settlement, may make application by personal letter to the wheat commission for a refund application blank.
 - b. Upon the return of the blank, properly executed by the producer, accompanied by a record of the deduction by the purchaser, the producer must be refunded the net amount of the deduction collected.
 - c. If no request for refund has been made within the period prescribed above, then the producer is presumed to have agreed to the deduction. However, a producer, for any reason, having paid the tax more than once on the same wheat, upon furnishing proof of this to the commission, is entitled to a refund of the overpayment.
- 3. The commission, to inform the producer, shall develop and disseminate information and instructions relating to the purpose of the wheat tax and manner in which refunds may be claimed and to this extent shall cooperate with governmental agencies, state and federal, and private businesses engaged in the purchase of wheat.
- 4. The commission may use the amount raised by two mills of the ten-mill levy provided for in this section to support the commission's involvement in trade issues throughout the world.
- 5. The commission may use the amount raised by up to two mills of the levy provided for in this section for the purposes of providing market maintenance and development services, utilization research, transportation research, and education; addressing domestic policy

issues; and engaging in other related activities; or for the purposes of contracting for market maintenance and development services, utilization research, transportation research, and education; addressing domestic policy issues; and engaging in other related activities, with no more than two trade associations that are incorporated in this state and which have as their primary purpose the representation of wheat producers.

6. When the wheat commission presents the report required by section 4-24-10, the commission shall present a separate report detailing the nature and extent of the commission's efforts to address domestic policy issues.

Spe	Speaker of the House				President of the Senate			
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This certifies that Assembly of No	at the with orth Dakota	in bill or a and is	iginated in known on	the Hou	use of Repre ords of that b	sentatives of tl ody as House	ne Fifty-eighth Le Bill No. 1486.	
House Vote:	Yeas	82	Nays	12	Absent	0		
Senate Vote:	Yeas	31	Nays	15	Absent	1		
Pagaived by the Covernor at Man					Chief Clerk of the House			
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Filed in this office this day of							, 2003,	
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