

Fifty-eighth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2102

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 2 of section 57-39.2-03.7 of the North
2 Dakota Century Code, relating to the surcharge on rental motor vehicles.

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

4 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-39.2-03.7 of the North Dakota
5 Century Code is amended and reenacted as follows:

6 2. On February fifteenth of each year, a company that collects surcharges under this
7 section shall file a report with the commissioner stating the total amount of excise
8 taxes paid under chapter 57-40.3 on ~~its~~ the rental vehicles for the preceding
9 calendar year and the total amount of rental motor vehicle revenues earned on
10 rentals in this state for the preceding calendar year. All surcharge revenues
11 collected during the calendar year by the company in excess of the total amount of
12 excise taxes paid under chapter 57-40.3 during the calendar year by the company
13 on rental motor vehicles must be remitted to the commissioner with the report and
14 considered sales tax collections under this chapter.