

Sixtieth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2085

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 57-43.1-16, subsection 1 of
2 section 57-43.1-26, subsection 2 of section 57-43.2-11, subsection 1 of section 57-43.2-21, and
3 subsection 1 of section 57-43.3-26 of the North Dakota Century Code, relating to monthly
4 reporting requirements for motor vehicle fuel and special fuel refiners, suppliers, distributors,
5 importers, and exporters and motor vehicle fuel, special fuel, and aviation fuel inventory gain or
6 loss reporting requirements.

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

8 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-43.1-16 of the North Dakota
9 Century Code is amended and reenacted as follows:

- 10 2. The report to the commissioner must be on a form prescribed and furnished by the
11 commissioner. The commissioner may require that all or part of the report be
12 submitted in an electronic format approved by the commissioner, provided the
13 person required to file the report is able to use an electronic format. The report
14 must contain the information as required by the commissioner, including:
- 15 a. A detailed schedule of motor vehicle fuel refined, purchased, imported, and
16 exported.
 - 17 b. A detailed schedule of motor vehicle fuel sold to a person eligible to purchase
18 the motor vehicle fuel without the tax imposed by this chapter.
 - 19 c. A detailed schedule of motor vehicle fuel sold tax-paid for resale, including a
20 list of persons who purchased the motor vehicle fuel for resale.
 - 21 d. The total number of gallons of motor vehicle fuel sold and used subject to the
22 tax imposed by this chapter.
 - 23 e. The number of gallons of motor vehicle fuel sold tax-exempt to a qualified
24 consumer.

- f. The number of gallons of motor vehicle fuel in physical inventory at the beginning of the calendar month, the number of gallons in physical inventory at the close of the calendar month, and any gains or losses experienced.

SECTION 2. AMENDMENT. Subsection 1 of section 57-43.1-26 of the North Dakota Century Code is amended and reenacted as follows:

1. A supplier or distributor shall take a physical inventory reading of all motor vehicle fuel located in a terminal, underground tank, aboveground tank, railcar, storage tank of a truck, and the storage tank of a bulk delivery truck on a ~~regular~~ monthly basis and shall report the physical readings, inventory gains, and inventory losses to the commissioner ~~in increments not to exceed a twelve-month period~~. The inventory reconciliation must include motor vehicle fuel at retail locations and motor vehicle fuel stored in a barrel, drum, or other receptacle.

SECTION 3. AMENDMENT. Subsection 2 of section 57-43.2-11 of the North Dakota Century Code is amended and reenacted as follows:

2. The report to the commissioner must be on a form prescribed and furnished by the commissioner. The commissioner may require that all or part of the report be submitted in an electronic format approved by the commissioner, provided the person required to file the report is able to use an electronic format. The report must contain such information as required by the commissioner, including:
- a. A detailed schedule of special fuel refined, purchased, imported, and exported.
 - b. A detailed schedule of special fuel sold to a person eligible to purchase the special fuel without the tax imposed by this chapter.
 - c. A detailed schedule of special fuel sold tax-paid to a person for resale, including a list of persons who purchased the special fuel for resale.
 - d. The total number of gallons of special fuel sold and used subject to tax imposed by this chapter.
 - e. The number of gallons of special fuel sold tax-exempt to a qualified consumer.
 - f. The number of gallons of special fuel in physical inventory at the beginning of the calendar month, the number of gallons in physical inventory at the close of the calendar month, and any gains or losses experienced.

1 **SECTION 4. AMENDMENT.** Subsection 1 of section 57-43.2-21 of the North Dakota
2 Century Code is amended and reenacted as follows:

- 3 1. A supplier or distributor shall take a physical inventory reading of all special fuel
4 located in a terminal, underground tank, aboveground tank, railcar, storage tank of
5 a truck, and the storage tank of a bulk delivery truck on a ~~regular~~ monthly basis
6 and shall report the physical readings, inventory gains, and inventory losses to the
7 commissioner ~~in increments not to exceed a twelve-month period~~. The inventory
8 reconciliation must include special fuel at retail locations and special fuel stored in
9 a barrel, drum, or other receptacle.

10 **SECTION 5. AMENDMENT.** Subsection 1 of section 57-43.3-26 of the North Dakota
11 Century Code is amended and reenacted as follows:

- 12 1. A supplier or distributor shall take a physical inventory reading of all aviation fuel
13 located in a terminal, underground tank, aboveground tank, railcar, storage tank of
14 a truck, and the storage tank of a bulk delivery truck on a ~~regular~~ monthly basis
15 and shall report the physical readings, inventory gains, and inventory losses to the
16 commissioner ~~in increments not to exceed a twelve-month period~~. The inventory
17 reconciliation must include aviation fuel at retail locations and aviation fuel stored in
18 a barrel, drum, or other receptacle. The supplier or distributor with retail locations
19 is exempt from the provisions of subsection 2.