

Sixtieth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1138

Introduced by

Representatives Vigesaa, Drovdal, Haas, Metcalf, Uglen

Senator Klein

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 motor vehicle excise tax and
3 special fuels tax refunds for fuels purchased by emergency medical services operations; and to
4 provide an effective date.

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

6 **SECTION 1.** A new section to chapter 57-43.1 of the North Dakota Century Code is
7 created and enacted as follows:

8 **Refund to emergency medical services operation.** Upon application to the
9 commissioner, the operator of an emergency medical services operation licensed under chapter
10 23-27 is entitled to a refund of taxes paid under this chapter for motor vehicle fuel purchased
11 and used by the emergency medical services operation. The refund provided for in this section
12 is not subject to reduction for deposit in the agricultural fuel tax fund, the ethanol production
13 incentive fund, or the agricultural research fund.

14 **SECTION 2.** A new section to chapter 57-43.2 of the North Dakota Century Code is
15 created and enacted as follows:

16 **Refund to emergency medical services operation.** Upon application to the
17 commissioner, the operator of an emergency medical services operation licensed under chapter
18 23-27 is entitled to a refund of taxes paid under this chapter for special fuel purchased and
19 used by the emergency medical services operation.

20 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
21 June 30, 2007.