

NEW LAWS EFFECTIVE AS OF JANUARY 1, 2008

The following is a listing of selected new laws passed during the 2007 legislative session which take effect January 1, 2008. A complete summary of all laws enacted during the 2007 legislative session is available at www.legis.nd.gov/assembly/60-2007/title-summaries/index.html. A table of effective dates of 2007 legislation is available at www.legis.nd.gov/assembly/60-2007/docs/pdf/2007effectivedatesoflegislation.pdf

SALES AND USE TAXES

[House Bill No. 1049](#) provides for reduction and elimination of sales and use taxes on natural gas and other fuels used for heating purposes. The sales and use tax rate for natural gas is reduced from 2 percent to 1 percent and coal used for heating purposes is exempted from sales taxes. On July 1, 2009, sales of natural gas and other heating fuels are exempted from sales and use taxes.

FUELS TAXES

[House Bill No. 1049](#) also reduces the special fuels tax for diesel fuel used for heating fuel from four cents to two cents per gallon from January 1, 2008, through June 30, 2009, and after that date makes diesel fuel used for heating fuel exempt from the special fuels tax. The bill reduces the rate of tax for propane sold for use as heating fuel from 2 percent to 1 percent effective January 1, 2008, and makes that fuel exempt from special fuels taxes beginning July 1, 2009.

UNEMPLOYMENT INSURANCE

[House Bill No. 1057](#) requires employers that employ more than 99 employees to file Job Service North Dakota contribution and wage reports by an electronic method.

VITAL RECORDS

[House Bill No. 1129](#) provides a comprehensive updating of the system of vital records registration, including transitioning to a single-state system for electronic birth and death registration; recognizing birth resulting in stillbirth; amending the law relating to burial-transit permits; and amending the law relating to disclosure of birth, death, and fetal death records.