

PROPOSED AMENDMENTS TO REENGROSSED HOUSE BILL NO. 1407

Page 1, line 1, remove "39-04-39,"

Page 1, line 2, remove the first "and" and after "57-40.3-10" insert ", 57-43.1-06, and 57-43.2-04.2"

Page 1, line 3, remove "and"

Page 1, line 4, after "fund" insert "; and to provide an expiration date"

Page 7, remove lines 6 through 17

Page 7, line 24, overstrike "Any" and insert immediately thereafter "The state treasurer shall transfer the first five million five hundred thousand dollars per biennium from the highway tax distribution fund to the state highway fund for the purpose of providing administrative assistance to other transferees. After the transfer of the first five million five hundred thousand dollars, any"

Page 7, line 26, overstrike "Sixty-three" and replace "and twenty-eight hundredths" with "Sixty-one and three-tenths"

Page 7, line 29, replace "seventy-four hundredths" with "seven-tenths"

Page 8, line 1, replace "fifty-three hundredths" with "five-tenths"

Page 8, line 3, replace "Thirty-two and forty-five hundredths" with "Thirty-four and five-tenths"

Page 10, line 27, remove "after moneys are deposited in the state aid distribution fund under"

Page 10, line 28, remove "section 57-39.2-26.1"

Page 10, line 29, replace "fifty percent" with "the first two million seven hundred thousand dollars per biennium to be transferred to the township highway fund and then"

Page 10, line 30, remove "and fifty percent to the highway tax distribution fund"

Page 10, after line 30, insert:

**"SECTION 5. AMENDMENT.** Section 57-43.1-06 of the North Dakota Century Code is amended and reenacted as follows:

**57-43.1-06. Refund to prevent taxation by multiple jurisdictions.** Any person to whom motor vehicle fuel is sold on which the tax imposed by this chapter has been paid, who thereafter removes the fuel from this state for sale or resale in another state or to a state which requires payment of a tax upon the use of the fuel in that state, must be granted a refund of the tax that was paid pursuant to this chapter. The refund may be granted only upon application to the commissioner in the manner prescribed by

the commissioner and must include proof that fuel for sale or resale in another state was reported to the taxing agency of that state, or in the case of a consumer, proof of payment of the tax imposed by the other state. ~~The refund may not be reduced by the one-cent per gallon [3.79 liters] tax designated for the township highway aid fund.~~ A claim for refund under this section must be made within one year from the date the fuel was removed to another state for sale, resale, or use in another state.

**SECTION 6. AMENDMENT.** Section 57-43.2-04.2 of the North Dakota Century Code is amended and reenacted as follows:

**57-43.2-04.2. Refund to prevent taxation by multiple jurisdictions.** Any person to whom special fuel is sold on which the tax imposed by this chapter has been paid, who thereafter removes the fuel from this state for sale or resale in another state or to a state that requires payment of a tax upon the use of the fuel in that state, must be granted a refund of the tax that was paid pursuant to this chapter. The refund may be granted only upon application to the commissioner in the manner prescribed by the commissioner and must include proof that fuel for sale or resale in another state was reported to the taxing agency of that state, or in the case of a consumer, proof of payment of the tax imposed by the other state. ~~The refund may not be reduced by the one-cent per gallon [3.79 liters] tax designated for the township highway aid fund.~~ A claim for refund under this section must be made within one year from the date the fuel was removed to another state for sale, resale, or use in another state."

Page 11, after line 2, insert:

**"SECTION 8. EXPIRATION DATE.** Section 4 of this Act is effective through June 30, 2011, and after that date is ineffective."

Renumber accordingly