

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO. 2203

Introduced by

Senators Wanzek, Klein, Taylor

Representatives D. Johnson, Mueller, Nelson

1 A BILL for an Act to amend and reenact section 4-10.4-08 of the North Dakota Century Code or
2 in the alternative to amend and reenact section 4.1-02-12 of the North Dakota Century Code,
3 relating to the barley assessment.

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

5 **SECTION 1. AMENDMENT.** Section 4-10.4-08 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **4-10.4-08. Tax levied.**

- 8 1. A tax at the rate of ~~ten~~ twenty mills per bushel [35.24 liters] must be levied and
9 imposed upon all barley grown in the state, delivered into the state, or sold to a first
10 purchaser in the state. This tax is due upon any identifiable lot or quantity of
11 barley.
- 12 2. Every first purchaser of barley shall collect the tax imposed by this section by
13 charging and collecting from the seller the tax at the rate of ~~ten~~ twenty mills per
14 bushel [35.24 liters] by deducting the tax from the purchase price of all barley
15 subject to the tax and purchased by the first purchaser.
- 16 3. Every first purchaser shall keep as a part of its permanent records a record of all
17 purchases, sales, and shipments of barley, which may be examined by the council
18 at all reasonable times. Every first purchaser shall report to the council by the
19 thirtieth day of each calendar quarter stating the quantity of barley received, sold,
20 or shipped by it. The remittance of the tax as provided in this section must
21 accompany the report. All moneys levied and collected under this chapter must be
22 paid to the council for deposit in the state treasury to the credit of an account or
23 accounts designated "barley fund" to be used exclusively to carry out the intent and

purposes of this chapter. Regular audits of the council's accounts must be conducted in accordance with chapter 54-10 and submitted to the commissioner.

4. The tax provided for by this section must be deducted as provided by this chapter whether the barley is stored or sold in this or any other state, but if agreements have not been made with dealers and first purchasers outside of the state for collecting the tax, the grower shall remit the tax to the council on all barley sold by the grower outside the state.

SECTION 2. AMENDMENT. Section 4.1-02-12 of the North Dakota Century Code as created by House Bill No. 1025, as approved by the sixty-first legislative assembly, is amended and reenacted as follows:

4.1-02-12. Assessment. An assessment at the rate of ~~ten~~ twenty mills per bushel [35.24 liters] is imposed upon all barley grown in this state, delivered to this state, or sold to a first purchaser in this state. The assessment does not apply to barley grown by a producer and used by the producer as livestock feed.