

Sixty-first  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2375**

Introduced by

Senators Stenehjem, Klein, Triplett

Representatives Berg, Boe, Porter

1 A BILL for an Act to create and enact a new section to chapter 57-43.2 of the North Dakota  
2 Century Code, relating to use of dyed special fuels by cities.

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

4 **SECTION 1.** A new section to chapter 57-43.2 of the North Dakota Century Code is  
5 created and enacted as follows:

6 **Dyed special fuel use by a city.** A city that has computerized fuel dispensing  
7 equipment that allows tracking of fuel usage by its vehicles shall report to the tax commissioner,  
8 on a form prescribed by the commissioner, the highway and nonhighway use of dyed special  
9 fuels dispensed through that equipment. The city shall pay taxes under this chapter appropriate  
10 for that usage.