

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO. 2224

Introduced by

Senators Olafson, Miller, Triplett

Representatives Ruby, Schmidt, Weiler

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 refund of special fuels taxes on fuels used for a refrigeration unit on a
3 truck; and to provide an effective date.

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

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

7 **Refund of tax for fuel used for a refrigeration unit on a truck.** A consumer who
8 buys or uses any special fuel for a refrigeration unit on a truck on which the special fuels tax
9 has been paid is entitled to a refund upon filing a claim with the commissioner for a refund
10 under this chapter.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
12 June 30, 2009.