

Sixty-first
Legislative Assembly
of North Dakota

ENGROSSED 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 that has a separate supply tank on a truck
9 or trailer on which the special fuels tax imposed under section 57-43.2-03 has been paid may
10 file a claim for a refund with the tax commissioner. The tax imposed under section 57-43.2-03
11 must be deducted from the refund.

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