

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO.

Introduced by

Senator Christmann

1 A BILL for an Act to impose a tax on wind generators; and to provide an effective date.

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

3 **SECTION 1. Wind turbine tax.** The owner or operator of a wind turbine electric
4 generation unit with a nameplate generation capacity of one hundred kilowatts or more is
5 subject to a tax per calendar year at a rate of one mill times thirty percent of the nameplate
6 generation capacity of the unit. Each owner or operator of a wind turbine electric generation
7 unit subject to tax under this chapter shall make and file with the tax commissioner before May
8 first of each year, on a form prescribed by the tax commissioner, a report containing a
9 statement of the number of wind turbine electric generation units owned by the owner or
10 operator in this state, the nameplate generation capacity of those units, and the date each unit
11 went online. A generation unit that was not online for the full calendar year is subject to the tax
12 under this section times a percentage determined by dividing the number of days the unit was
13 online by the number of days in the calendar year.

14 Before July fifteenth of each year, the tax commissioner shall review the reports filed
15 under this section and compute and assess total taxes due from each owner of taxable
16 generation units. Before August fifteenth of each year, taxes assessed under this section must
17 be paid by the owner or operator to the tax commissioner. Any amount of taxes unpaid by the
18 due date is subject to interest at the rate of one percent of the unpaid tax for each month or
19 fraction of a month during which the tax remains unpaid. Unpaid taxes plus interest are a lien in
20 favor of the state of North Dakota on all wind turbine electric generation units for which the tax
21 is unpaid.

22 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
23 December 31, 2008.