

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Nelson

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subdivision to
2 subsection 7 of section 57-38-30.3 of the North Dakota Century Code, relating to an individual
3 and corporate income tax credit for the cost of retrofitting fuel dispensing units to accommodate
4 sales of higher-priced fuels; and to provide an effective date.

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

6 **SECTION 1.** A new section to chapter 57-38 of the North Dakota Century Code is
7 created and enacted as follows:

8 **Fuel dispensing unit retrofit credit.** The owner of a fuel dispensing unit is entitled to
9 a credit against tax liability as determined under section 57-38-29, 57-38-30, or 57-38-30.3 in
10 the amount of twenty-five percent of the amount expended by the owner to retrofit fuel
11 dispensing units to enable the units to dispense fuels at a higher cost than the maximum cost
12 for which the unit was originally designed and manufactured.

13 **SECTION 2.** A new subdivision to subsection 7 of section 57-38-30.3 of the North
14 Dakota Century Code is created and enacted as follows:

15 Fuel dispensing unit retrofit credit under section 1 of this Act.

16 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
17 December 31, 2008.