

Sixty-first  
Legislative Assembly  
of North Dakota

Introduced by

Finance and Taxation Committee

(At the request of the Office of State Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 2 of section 57-43.1-02 and subsection 2 of  
2 section 57-43.2-02 of the North Dakota Century Code, relating to motor vehicle fuel tax and  
3 special fuel tax imposed on fuels produced by a refiner; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-43.1-02 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 2. A refiner, supplier, importer, or distributor shall remit the tax imposed by this  
8 section on motor vehicle fuel used, on the wholesale distribution of motor vehicle  
9 fuel to a retailer, and on direct sales of motor vehicle fuel to a consumer.

10 **SECTION 2. AMENDMENT.** Subsection 2 of section 57-43.2-02 of the North Dakota  
11 Century Code is amended and reenacted as follows:

12 2. A refiner, supplier, importer, distributor, or retailer shall remit the tax imposed by  
13 this section on special fuel used and on direct sales of special fuel to a customer.

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