

PROPOSED AMENDMENTS TO REENGROSSED HOUSE BILL NO. 1407

In lieu of the amendments adopted by the Senate as printed on pages 793 and 794 of the Senate Journal, Reengrossed House Bill No. 1407 is amended as follows:

Page 1, line 1, remove "39-04-39,"

Page 1, line 2, remove the first "and" and after "57-40.3-10" insert ", 57-43.1-06, 57-43.2-04.2, and 57-43.2-19"

Page 1, line 3, after "funds" insert "and special fuels excise taxes paid by railroads" and remove "and"

Page 1, line 4, after "fund" insert "; to provide an appropriation; to provide an effective date; and to provide an expiration date"

Page 7, remove lines 6 through 17

Page 7, line 24, overstrike "Any" and insert immediately thereafter "The state treasurer shall transfer the first five million five hundred thousand dollars per biennium from the highway tax distribution fund to the state highway fund for the purpose of providing administrative assistance to other transferees. After the transfer of the first five million five hundred thousand dollars, any"

Page 7, line 26, overstrike "Sixty-three" and replace "and twenty-eight hundredths" with "Sixty-one and three-tenths"

Page 7, line 29, replace "seventy-four hundredths" with "seven-tenths"

Page 8, line 1, replace "fifty-three hundredths" with "five-tenths"

Page 8, line 3, replace "Thirty-two and forty-five hundredths" with "Thirty-four and five-tenths"

Page 10, line 27, remove "after moneys are deposited in the state aid distribution fund under"

Page 10, line 28, remove "section 57-39.2-26.1"

Page 10, line 29, replace "fifty percent" with "the first two million seven hundred thousand dollars per biennium to be transferred to the township highway fund and then"

Page 10, line 30, remove "and fifty percent to the highway tax distribution fund"

Page 10, after line 30, insert:

"SECTION 6. AMENDMENT. Section 57-43.1-06 of the North Dakota Century Code is amended and reenacted as follows:

57-43.1-06. Refund to prevent taxation by multiple jurisdictions. Any person to whom motor vehicle fuel is sold on which the tax imposed by this chapter has been paid, who thereafter removes the fuel from this state for sale or resale in another state or to a state which requires payment of a tax upon the use of the fuel in that state, must be granted a refund of the tax that was paid pursuant to this chapter. The refund may be granted only upon application to the commissioner in the manner prescribed by the commissioner and must include proof that fuel for sale or resale in another state was reported to the taxing agency of that state, or in the case of a consumer, proof of payment of the tax imposed by the other state. ~~The refund may not be reduced by the one-cent per gallon [3.79 liters] tax designated for the township highway aid fund.~~ A claim for refund under this section must be made within one year from the date the fuel was removed to another state for sale, resale, or use in another state.

SECTION 7. AMENDMENT. Section 57-43.2-04.2 of the North Dakota Century Code is amended and reenacted as follows:

57-43.2-04.2. Refund to prevent taxation by multiple jurisdictions. Any person to whom special fuel is sold on which the tax imposed by this chapter has been paid, who thereafter removes the fuel from this state for sale or resale in another state or to a state that requires payment of a tax upon the use of the fuel in that state, must be granted a refund of the tax that was paid pursuant to this chapter. The refund may be granted only upon application to the commissioner in the manner prescribed by the commissioner and must include proof that fuel for sale or resale in another state was reported to the taxing agency of that state, or in the case of a consumer, proof of payment of the tax imposed by the other state. ~~The refund may not be reduced by the one-cent per gallon [3.79 liters] tax designated for the township highway aid fund.~~ A claim for refund under this section must be made within one year from the date the fuel was removed to another state for sale, resale, or use in another state.

SECTION 8. AMENDMENT. Section 57-43.2-19 of the North Dakota Century Code is amended and reenacted as follows:

57-43.2-19. Transfer, deposit, and distribution of funds. All taxes, license fees, penalties, and interest collected under this chapter must be transferred to the state treasurer who shall deposit moneys in a highway tax distribution fund, except all special fuels excise taxes collected on sales of diesel fuel to a railroad under section 57-43.2-03 must be transferred to the state treasurer who shall deposit the moneys in the highway-rail grade crossing safety projects fund. The highway tax distribution fund must be distributed in the manner as prescribed by section 54-27-19.

SECTION 9. APPROPRIATION. There is appropriated out of any moneys in the highway-rail grade crossing safety projects fund in the state treasury, not otherwise appropriated, the sum of \$6,400,000, or so much of the sum as may be necessary, to the department of transportation for funding of grants for highway-rail grade crossing safety projects, including grants for reduction of associated special assessments, in this state, for the biennium beginning July 1, 2009, and ending June 30, 2011. By August 1, 2011, the state treasurer shall transfer any unexpended and unobligated balance in the highway-rail grade safety projects fund to the highway tax distribution fund.

Grants under this section by the department of transportation for highway-rail grade crossing safety projects are subject to the following requirements:

1. A political subdivision must file an application with the department of transportation for a grant.
2. A political subdivision grant applicant must provide ten percent matching funds for the project costs but no local matching funds are required for a highway-rail grade crossing on a state highway.

3. Grant funds may be allocated for development of railroad quiet zones, installation or upgrading of active warning devices, resurfacing crossings, building of grade separations, and other costs associated with these improvements.
4. An applicant for grant approval for development of a railroad quiet zone shall provide the department of transportation a copy of the notice of intent filed with the federal railroad administration regarding establishment of a proposed quiet zone and copies of any subsequent filings with or orders from the federal railroad administration relating to the notice of intent.
5. Grants for a single crossing may not exceed \$100,000 and grants for all crossings within a city may not exceed a cumulative amount of \$500,000."

Page 11, after line 2, insert:

"SECTION 11. EXPIRATION DATE. Section 4 of this Act is effective through June 30, 2011, and after that date is ineffective.

SECTION 12. EFFECTIVE DATE - EXPIRATION DATE. Section 8 of this Act is effective for taxable events occurring after June 30, 2009, and before July 1, 2011, and is thereafter ineffective."

Renumber accordingly