

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 use of the proceeds to fund wind
2 energy research projects; and to provide an effective date.

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

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

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

21 All tax collections and interest collections under this section must be transferred to the
22 state treasurer and deposited in the wind energy research fund.

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