

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 subsections 13, 14, and 17 of section 57-43.1-01 of the  
2 North Dakota Century Code, relating to the definitions of import, importer, and licensed motor  
3 vehicle; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsections 13, 14, and 17 of section 57-43.1-01 of the  
6 North Dakota Century Code is amended and reenacted as follows:

7 13. "Import" means the delivery of motor vehicle fuel across the boundaries of this  
8 state from a place of origin outside this state by a refiner, supplier, ~~or~~ distributor, or  
9 consumer.

10 14. "Importer" means a refiner, supplier, ~~or~~ distributor, or consumer who imports motor  
11 vehicle fuel into this state in bulk or transport load by truck, railcar, or in a barrel,  
12 drum, or other receptacle.

13 17. "Licensed motor vehicle" means any motor vehicle required to be licensed for  
14 operation upon public roads or highways, but does not include a vehicle with a  
15 permanently mounted manure spreader or stack moving unit.

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