

Sixty-second  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2197**

Introduced by

Senators Wardner, Robinson, Krebsbach

Representatives Kempenich, Monson, Williams

1 A BILL for an Act to create and enact a new subsection to section 57-43.2-05 of the North  
2 Dakota Century Code, relating to licensing requirements for the special fuels tax; and to provide  
3 an effective date.

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

5 **SECTION 1.** A new subsection to section 57-43.2-05 of the North Dakota Century Code is  
6 created and enacted as follows:

7 Based on the information provided in a special fuels retailer's license application and  
8 on the special fuels tax laws in effect at the time the application is filed, the tax  
9 commissioner may determine, on those conditions and terms as the commissioner  
10 deems reasonable and necessary, that a special fuels retailer license is not required.

11 a. If there is a subsequent change in the special fuels tax laws that would require  
12 the person to obtain a license, the tax commissioner shall notify the person of the  
13 change and that a license application must be submitted. The person shall submit  
14 an application within thirty days of the notice provided in this subdivision. If the  
15 application is not filed, the tax commissioner may take the action necessary to  
16 enforce the license requirements of this section.

17 b. If there is a subsequent change in the applicant's business practices that may  
18 require the person to obtain a retail license, the person must submit a revised  
19 license application. The tax commissioner shall review the revised application  
20 and make a redetermination as to whether a special fuels license is required.

21 c. If the tax commissioner determines there was an omission or erroneous  
22 information provided in a license application and that a license would have been  
23 required under this section if correct and complete information had been  
24 provided, the tax commissioner shall assess tax, penalty, and interest from the

1                   date the license application was received. The tax must be assessed as provided  
2                   in section 57-43.2-15 and must be based on the best information available.  
3                   Subsection 4 of section 57-43.2-14 applies to the time period in which an  
4                   assessment may be made under this subsection.

5           **SECTION 2. EFFECTIVE DATE.** This Act is effective for special fuels retailer's license  
6 applications filed after June 30, 2011.