

Fifty-fifth  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO. 1115

Introduced by

Agriculture Committee

(At the request of the Wheat Commission)

1 A BILL for an Act to amend and reenact section 4-28-07 of the North Dakota Century Code,  
2 relating to the wheat tax levy rate.

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

4 **SECTION 1. AMENDMENT.** Section 4-28-07 of the 1995 Supplement to the North  
5 Dakota Century Code is amended and reenacted as follows:

6 **4-28-07. Wheat tax levy.** A tax of ~~five~~ eight mills per bushel [35.24 liters] by weight  
7 must be levied and imposed upon all wheat grown in this state, delivered into this state, or sold  
8 through commercial channels to a first purchaser in this state. The tax must be levied and  
9 assessed at the time of sale and deducted by the purchaser from the price paid, or in the case  
10 of a lien, pledge, or mortgage, deducted from the proceeds of the loan or claim secured, subject  
11 to adjustment at the time of settlement in the event the number of bushels [liters] are not  
12 accurately determined at the time of the lien, pledge, or mortgage. At the time of sale, the first  
13 purchaser in this state shall issue and deliver to the producer or seller a record of the  
14 transaction in ~~such the manner as prescribed by the commission may prescribe.~~

15 Any producer who sells wheat to a first purchaser in this state and who is subject to the  
16 deduction provided in this chapter ~~may~~, within sixty days following ~~such the~~ deduction or final  
17 settlement, may make application by personal letter to the wheat commission for a refund  
18 application blank. Upon the return of the blank, properly executed by the producer,  
19 accompanied by a record of the deduction by the purchaser, the producer must be refunded the  
20 net amount of the deduction collected. If no request for refund has been made within the period  
21 prescribed above, then the producer is presumed to have agreed to ~~such the~~ deduction.  
22 However, a producer, for any reason, having paid the tax more than once on the same wheat,  
23 upon furnishing proof of this to the commission, is entitled to a refund of the overpayment.

- 1           The commission, to inform the producer, shall develop and disseminate information and
- 2 instructions relating to the purpose of the wheat tax and manner in which refunds may be
- 3 claimed and to this extent shall cooperate with governmental agencies, state and federal, and
- 4 private businesses engaged in the purchase of wheat.