

HOUSE BILL NO. 1130

Introduced by

Finance and Taxation Committee

(At the request of the Department of Transportation)

1 A BILL for an Act to amend and reenact sections 57-43.1-02 and 57-43.2-02 of the North
2 Dakota Century Code, relating to the tax imposed on motor vehicle fuels and special fuels.

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

4 **SECTION 1. AMENDMENT.** Section 57-43.1-02 of the 1997 Supplement to the North
5 Dakota Century Code is amended and reenacted as follows:

6 **57-43.1-02. ~~(Effective through December 31, 1999)~~ Tax imposed on motor vehicle**
7 **fuels.**

- 8 1. Except as otherwise provided in this section, a tax of twenty cents per gallon [3.79
9 liters] is imposed on all motor vehicle fuel sold or used in this state.
- 10 2. The dealer shall collect the tax imposed by this section from the consumer on all
11 sales.
- 12 3. Sales of fuel in the original package may be made to a licensed dealer, and the
13 dealer may collect the tax imposed by this chapter, but on sales in the original
14 package to persons other than licensed dealers, the dealer is liable for the tax.

15 **~~(Effective after December 31, 1999) Tax imposed on motor vehicle fuels.~~**

- 16 ~~1. Except as otherwise provided in this section, a tax of seventeen cents per gallon~~
17 ~~[3.79 liters] is imposed on all motor vehicle fuel sold or used in this state.~~
- 18 ~~2. The dealer shall collect the tax imposed by this section from the consumer on all~~
19 ~~sales.~~
- 20 ~~3. Sales of fuel in the original package may be made to a licensed dealer, and the~~
21 ~~dealer may collect the tax imposed by this chapter, but on sales in the original~~
22 ~~package to persons other than licensed dealers, the dealer is liable for the tax.~~

23 **SECTION 2. AMENDMENT.** Section 57-43.2-02 of the 1997 Supplement to the North
24 Dakota Century Code is amended and reenacted as follows:

1 **57-43.2-02. (~~Effective through December 31, 1999~~) Tax imposed.**

- 2 1. Except as otherwise provided in this chapter, an excise tax of twenty cents per
3 gallon [3.79 liters] is imposed on the sale or delivery of special fuel to any
4 consumer. For the purpose of determining the tax upon compressed natural gas
5 under this section, one hundred twenty cubic feet [3.40 cubic meters] of
6 compressed natural gas is equal to one gallon [3.79 liters] of other special fuel.
- 7 2. The dealer shall remit the tax imposed by this section on all sales to consumers.
- 8 3. The dealer may make sales of special fuel to another dealer free of the tax
9 imposed by this chapter.

10 **(~~Effective after December 31, 1999~~) Tax imposed.**

- 11 ~~1. Except as otherwise provided in this chapter, an excise tax of seventeen cents per~~
12 ~~gallon [3.79 liters] is imposed on the sale or delivery of special fuel to any~~
13 ~~consumer. For the purpose of determining the tax upon compressed natural gas~~
14 ~~under this section, one hundred twenty cubic feet [3.40 cubic meters] of~~
15 ~~compressed natural gas is equal to one gallon [3.79 liters] of other special fuel.~~
- 16 ~~2. The dealer shall remit the tax imposed by this section on all sales to consumers.~~
- 17 ~~3. The dealer may make sales of special fuel to another dealer free of the tax~~
18 ~~imposed by this chapter.~~