

Introduced by

Representatives Zaiser, Ekstrom, S. Kelsh

Senators Fairfield, Mathern, O'Connell

1 A BILL for an Act to create and enact a new section to chapter 57-43.1 of the North Dakota
2 Century Code, relating to a refund of motor vehicle fuels taxes on fuels used in certain vehicles
3 for public transportation; and to provide an effective date.

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

5 **SECTION 1.** A new section to chapter 57-43.1 of the North Dakota Century Code is
6 created and enacted as follows:

7 **Refund to public transportation organizations.** Motor vehicle fuel is subject to a
8 refund of the tax paid on the fuel as provided for in this chapter and under the same terms and
9 conditions that apply to other refunds under this chapter if the motor vehicle fuel is used in a
10 vehicle to provide public transportation by an organization receiving funds from the public
11 transportation fund under section 39-04.2-04. The refund provided for in this section may not
12 be reduced for deposit to the agricultural fuel tax fund.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
14 June 30, 2003.