PROPOSED AMENDMENTS TO SENATE BILL NO. 2315

Page 1, line 6, after the first comma insert "subsection 1 of section 57-43.1-21,", replace the second "section" with "subsection 1 of section 57-43.3-23, subsection 1 of section 57-51-05, and sections", remove the third comma, and remove the third "section"

Page 1, line 9, after "excise" insert "and fuel"

Page 6, after line 22, insert:

"**SECTION 12. AMENDMENT.** Subsection 1 of section 57-43.1-21 of the North Dakota Century Code is amended and reenacted as follows:

1.   If a person fails to file the required report or to pay the full amount of the tax as required by this chapter, there is imposed a penalty of five dollars, or a sum equal to five percent of the tax due, whichever is greater, with interest at the rate of sixty-seven hundredths of one percent per month on the tax due, for each calendar month or fraction of a month during which the delinquency continues, excepting the month within which the report was required to be filed or the tax became due. If a person files a false or fraudulent report with intent to evade the tax imposed by this chapter, there is imposed a penalty equal to ten percent of the deficiency, with interest at the rate of two one and six-tenths percent per month on the deficiency, for each calendar month or fraction of a month during which the deficiency continues. The commissioner, for good cause shown, may waive all or any part of the penalty or interest provided by this subsection."

Page 7, after line 3, insert:

"**SECTION 14. AMENDMENT.** Subsection 1 of section 57-43.3-23 of the North Dakota Century Code is amended and reenacted as follows:

1.   If a person fails to file the required report or to pay the full amount of the tax as required by this chapter, there is imposed a penalty of five dollars, or a sum equal to five percent of the tax due, whichever is greater, with interest at the rate of sixty-seven hundredths of one percent per month on the tax due, for each calendar month or fraction of a month during which the delinquency continues, excepting the month within which the report was required to be filed or the tax became due. If a person files a false or fraudulent report with the intent to evade the tax imposed by this chapter, there is imposed a penalty equal to ten percent of the deficiency, with interest at the rate of two one and six-tenths percent per month on the deficiency, for each calendar month or fraction of a month during which the deficiency continues. The commissioner, for good cause shown, may waive all or any part of the penalty or interest provided by this subsection.

SECTION 15. AMENDMENT. Subsection 1 of section 57-51-05 of the North Dakota Century Code is amended and reenacted as follows:

1. The gross production tax on oil or gas, as herein provided, must be paid on a monthly basis. The tax on oil is due and payable on the twenty-fifth day of the month succeeding the month of production. The tax on gas is due and payable on the fifteenth day of the second month succeeding the month of production. If the tax is not paid as required by this section, it becomes delinquent and must be collected as provided in this chapter. The penalty does not apply if ninety percent of the tax due has been paid with the monthly return and the taxpayer files an amended monthly return and pays the total tax due within sixty days from the original due date. The commissioner, upon request and a proper showing of the necessity therefor, may grant an extension of time, not to exceed fifteen days, for paying the tax and when the request is granted the tax is not delinquent until the extended period has expired. Any taxpayer who requests and is granted an extension of time for filing a return shall pay, with the tax, interest at the rate of ~~twelve~~ eight percent per annum from the date the tax was due to the date the tax is paid."

Page 8, line 5, remove "and" and after "13" insert ", 14, 15, and 16"

Page 8, line 6, replace "Section" with "Sections" and replace "14" with "17"

Renumber accordingly