

Introduced by

Finance and Taxation Committee

(At the request of the State Treasurer)

1 A BILL for an Act to create and enact a new subsection to section 57-51-05 of the North Dakota  
2 Century Code, relating to calculation of the oil and gas gross production tax.

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

4 **SECTION 1.** A new subsection to section 57-51-05 of the North Dakota Century Code  
5 is created and enacted as follows:

6 All calculations of the gross production tax on oil or gas, including production,  
7 distribution, and claims for credit or refund, are based on the month of production  
8 and must be credited to that month.