

FIRST ENGROSSMENT

Fifty-ninth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2144

Introduced by

Transportation Committee

(At the request of the Office of Management and Budget)

1 A BILL for an act to amend and reenact sections 39-04-19, 57-43.1-02, and 57-43.2-02 of the
2 North Dakota Century Code, relating to registration fees for motor vehicles and fuels taxes; to
3 repeal section 7 of chapter 12 of the 2003 Session Laws, relating to registration fee allocation;
4 and to provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Section 39-04-19 of the North Dakota Century Code is
7 amended and reenacted as follows:

8 **39-04-19. Motor vehicle registration fees and mile tax.** Motor vehicles required to
9 pay registration fees or a mile tax shall pay the following fees:

10 1. Nonresidents electing to pay mile tax in lieu of registration, when authorized to do
11 so by the department, shall pay a fee of twenty dollars for a trip permit which is
12 valid for a period of seventy-two hours. All fees collected under the provisions of
13 this subsection must be credited to the highway construction fund.

14 2. Motor vehicles required to be registered in this state must be furnished license
15 plates upon the payment of the following annual fees; however, if a motor vehicle,
16 including a motorcycle or trailer, first becomes subject to registration other than at
17 the beginning of the registration period, such fees must be prorated on a monthly
18 basis. The minimum fee charged hereunder must be five dollars:

19 a. Passenger motor vehicles:

| | | | | | |
|----|------------------|---------------|-------------|------------|-------|
| | YEARS REGISTERED | | | | |
| | 1st, 2nd, | 7th, 8th, | 10th, 11th, | 13th and | |
| 21 | 3rd, 4th, 5th, | and 9th | and 12th | Subsequent | |
| 22 | Gross | and 6th Years | Years | Years | Years |
| 23 | Weights | | | | |

Fifty-ninth
Legislative Assembly

| | | | | | |
|---|-----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 1 | Less than 3,200 | \$60 <u>\$68</u> | \$52 <u>\$60</u> | \$44 <u>\$52</u> | \$36 <u>\$44</u> |
| 2 | 3,200 - 4,499 | 80 <u>88</u> | 68 <u>76</u> | 56 <u>64</u> | 44 <u>52</u> |
| 3 | 4,500 - 4,999 | 98 <u>106</u> | 84 <u>89</u> | 66 <u>74</u> | 50 <u>58</u> |
| 4 | 5,000 - 5,999 | 129 <u>137</u> | 107 <u>115</u> | 85 <u>93</u> | 63 <u>71</u> |
| 5 | 6,000 - 6,999 | 162 <u>170</u> | 133 <u>141</u> | 104 <u>112</u> | 76 <u>84</u> |
| 6 | 7,000 - 7,999 | 195 <u>203</u> | 159 <u>167</u> | 124 <u>132</u> | 89 <u>97</u> |
| 7 | 8,000 - 8,999 | 228 <u>236</u> | 186 <u>194</u> | 144 <u>152</u> | 102 <u>110</u> |
| 8 | 9,000 and over | 264 <u>269</u> | 212 <u>220</u> | 164 <u>172</u> | 115 <u>123</u> |

9 A house car is subject to registration at the rates prescribed for other vehicles
 10 under this subdivision modified by using the weight applicable to a vehicle
 11 whose weight is forty percent of that of the house car, but not using a weight
 12 of less than four thousand pounds [1814.35 kilograms].

13 b. Schoolbuses, buses for hire, buses owned and operated by religious,
 14 charitable, or nonprofit organizations and used exclusively for religious,
 15 charitable, or other public nonprofit purposes, and trucks or combination
 16 trucks and trailers, including commercial and noncommercial trucks, except
 17 those trucks or combinations of trucks and trailers which qualify for
 18 registration under subsection 5:

| | | YEARS REGISTERED | | | | |
|---------|-----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | | 1st | 7th | 10th | 13th | 20th and |
| Gross | | Through | Through | Through | Through | Subsequent |
| Weights | | 6th Years | 9th Years | 12th Years | 19th Years | Years |
| 23 | Not over 4,000 | \$58 <u>\$66</u> | \$45 <u>\$53</u> | \$40 <u>\$48</u> | \$37 <u>\$45</u> | \$36 <u>\$44</u> |
| 24 | 4,001 - 6,000 | 63 <u>71</u> | 50 <u>58</u> | 44 <u>52</u> | 38 <u>46</u> | 37 <u>45</u> |
| 25 | 6,001 - 8,000 | 68 <u>76</u> | 55 <u>63</u> | 48 <u>56</u> | 39 <u>47</u> | 38 <u>46</u> |
| 26 | 8,001 - 10,000 | 73 <u>81</u> | 60 <u>68</u> | 52 <u>60</u> | 44 <u>49</u> | 40 <u>48</u> |
| 27 | 10,001 - 12,000 | 78 <u>86</u> | 65 <u>73</u> | 56 <u>64</u> | 43 <u>51</u> | 42 <u>50</u> |
| 28 | 12,001 - 14,000 | 83 <u>91</u> | 70 <u>78</u> | 60 <u>68</u> | 46 <u>54</u> | 45 <u>53</u> |
| 29 | 14,001 - 16,000 | 88 <u>96</u> | 75 <u>83</u> | 64 <u>72</u> | 49 <u>57</u> | 48 <u>56</u> |
| 30 | 16,001 - 18,000 | 93 <u>101</u> | 80 <u>88</u> | 68 <u>76</u> | 54 <u>59</u> | 50 <u>58</u> |
| 31 | 18,001 - 20,000 | 96 <u>104</u> | 83 <u>91</u> | 70 <u>78</u> | 52 <u>60</u> | 51 <u>59</u> |

| 1 | YEARS REGISTERED | | | | | |
|----|-------------------|------------------|--------------|------------------|--------------|-------------------------------|
| 2 | | 1st, 2nd, 3rd, | | 8th, 9th, 10th, | | 13th and |
| 3 | Gross | 4th, 5th, 6th, | | 11th, and | | Subsequent |
| 4 | Weights | and 7th Years | | 12th Years | | Years |
| 5 | 20,001 - 22,000 | \$126 | <u>\$134</u> | \$400 | <u>\$108</u> | \$87 <u>\$95</u> |
| 6 | 22,001 - 26,000 | 478 | <u>186</u> | 448 | <u>156</u> | 432 <u>140</u> |
| 7 | 26,001 - 30,000 | 239 | <u>247</u> | 497 | <u>205</u> | 475 <u>183</u> |
| 8 | 30,001 - 34,000 | 305 | <u>313</u> | 250 | <u>258</u> | 222 <u>230</u> |
| 9 | 34,001 - 38,000 | 366 | <u>374</u> | 299 | <u>307</u> | 265 <u>273</u> |
| 10 | 38,001 - 42,000 | 427 | <u>435</u> | 348 | <u>356</u> | 307 <u>315</u> |
| 11 | 42,001 - 46,000 | 488 | <u>496</u> | 396 | <u>404</u> | 350 <u>358</u> |
| 12 | 46,001 - 50,000 | 549 | <u>557</u> | 445 | <u>453</u> | 393 <u>401</u> |
| 13 | 50,001 - 54,000 | 619 | <u>627</u> | 503 | <u>511</u> | 444 <u>452</u> |
| 14 | 54,001 - 58,000 | 680 | <u>688</u> | 552 | <u>560</u> | 487 <u>495</u> |
| 15 | 58,001 - 62,000 | 742 | <u>750</u> | 604 | <u>609</u> | 530 <u>538</u> |
| 16 | 62,001 - 66,000 | 802 | <u>810</u> | 649 | <u>657</u> | 573 <u>581</u> |
| 17 | 66,001 - 70,000 | 863 | <u>871</u> | 698 | <u>706</u> | 645 <u>623</u> |
| 18 | 70,001 - 74,000 | 924 | <u>932</u> | 747 | <u>755</u> | 658 <u>666</u> |
| 19 | 74,001 - 78,000 | 985 | <u>993</u> | 796 | <u>804</u> | 704 <u>709</u> |
| 20 | 78,001 - 82,000 | 1,046 | <u>1,054</u> | 845 | <u>853</u> | 744 <u>752</u> |
| 21 | 82,001 - 86,000 | 1,169 | <u>1,177</u> | 950 | <u>958</u> | 834 <u>839</u> |
| 22 | 86,001 - 90,000 | 1,294 | <u>1,299</u> | 1,054 | <u>1,062</u> | 918 <u>926</u> |
| 23 | 90,001 - 94,000 | 1,413 | <u>1,421</u> | 1,159 | <u>1,167</u> | 1,005 <u>1,013</u> |
| 24 | 94,001 - 98,000 | 1,535 | <u>1,543</u> | 1,264 | <u>1,272</u> | 1,093 <u>1,101</u> |
| 25 | 98,001 - 102,000 | 1,657 | <u>1,665</u> | 1,368 | <u>1,376</u> | 1,180 <u>1,188</u> |
| 26 | 102,001 - 105,500 | 1,779 | <u>1,787</u> | 1,473 | <u>1,481</u> | 1,267 <u>1,275</u> |

- 27 c. Motorcycles, fifteen dollars.
- 28 3. Motor vehicles acquired by disabled veterans under the provisions of Public Law
- 29 79-663 [38 U.S.C. 3901] are exempt from the payment of state sales or use tax
- 30 and, if paid, such veterans are entitled to a refund. This exemption also applies to
- 31 any passenger motor vehicle or pickup truck not exceeding ten thousand pounds

1 [4535.92 kilograms] gross weight but shall apply to no more than two such motor
2 vehicles owned by a disabled veteran at any one time.

3 4. Every trailer, semitrailer, and farm trailer required to be registered under this
4 chapter must be furnished registration plates upon the payment of a twenty dollar
5 annual fee. Every trailer, semitrailer, or farm trailer not required to be registered
6 under this chapter must be furnished an identification plate upon the payment of a
7 fee of five dollars. Upon the request of a person with a trailer or farm trailer to
8 whom a registration or identification plate is provided under this subsection, the
9 department shall provide a plate of the same size as provided for a motorcycle.
10 The department shall provide notification of this option to the person before the
11 replacement or issuance of the plate.

12 5. Trucks or combinations of trucks and trailers weighing more than twenty thousand
13 but not more than one hundred five thousand five hundred pounds [more than
14 9071.84 but not more than 47854.00 kilograms] which are used as farm vehicles
15 only, are entitled to registration under the following fee schedule and the provisions
16 of this subsection. Farm vehicles are considered, for the purpose of this
17 subsection, as trucks or combinations of trucks and trailers weighing more than
18 twenty thousand but not more than one hundred five thousand five hundred
19 pounds [more than 9071.84 but not more than 47854.00 kilograms] owned, or
20 leased for at least one year by a bona fide resident farmer who uses the vehicles
21 exclusively for transporting the farmer's own property or other property on a farm
22 work exchange basis with other farmers between farms and the usual local trading
23 places but not in connection with any commercial retail or wholesale business
24 being conducted from those farms, nor otherwise for hire. In addition to the
25 penalty provided in section 39-04-41, any person violating this subsection shall
26 license for the entire license period the farm vehicle at the higher commercial
27 vehicle rate in accordance with the weight carried by the farm vehicle at the time of
28 the violation.

| | YEARS REGISTERED | | | |
|----|------------------|---------|---------|------------|
| | 1st, 2nd, | 7th and | 9th and | 11th and |
| | 3rd, 4th, 5th, | 8th | 10th | Subsequent |
| 29 | | | | |
| 30 | | | | |
| 31 | Gross | | | |

Fifty-ninth
Legislative Assembly

| 1 | Weights | and 6th Years | Years | Years | Years |
|----|-----------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|
| 2 | 20,001 - 22,000 | \$98 <u>\$106</u> | \$84 <u>\$92</u> | \$70 <u>\$78</u> | \$52 <u>\$60</u> |
| 3 | 22,001 - 24,000 | 403 <u>111</u> | 88 <u>96</u> | 73 <u>81</u> | 54 <u>62</u> |
| 4 | 24,001 - 26,000 | 414 <u>119</u> | 94 <u>102</u> | 77 <u>85</u> | 56 <u>64</u> |
| 5 | 26,001 - 28,000 | 422 <u>130</u> | 402 <u>110</u> | 83 <u>91</u> | 60 <u>68</u> |
| 6 | 28,001 - 30,000 | 434 <u>139</u> | 440 <u>118</u> | 89 <u>97</u> | 64 <u>72</u> |
| 7 | 30,001 - 32,000 | 446 <u>154</u> | 423 <u>131</u> | 400 <u>108</u> | 73 <u>81</u> |
| 8 | 32,001 - 34,000 | 456 <u>164</u> | 434 <u>139</u> | 406 <u>114</u> | 77 <u>85</u> |
| 9 | 34,001 - 36,000 | 466 <u>174</u> | 439 <u>147</u> | 442 <u>120</u> | 84 <u>89</u> |
| 10 | 36,001 - 38,000 | 476 <u>184</u> | 447 <u>155</u> | 448 <u>126</u> | 85 <u>93</u> |
| 11 | 38,001 - 40,000 | 486 <u>194</u> | 455 <u>163</u> | 424 <u>132</u> | 89 <u>97</u> |
| 12 | 40,001 - 42,000 | 496 <u>204</u> | 463 <u>171</u> | 430 <u>138</u> | 93 <u>101</u> |
| 13 | 42,001 - 44,000 | 206 <u>214</u> | 474 <u>179</u> | 436 <u>144</u> | 97 <u>105</u> |
| 14 | 44,001 - 46,000 | 246 <u>224</u> | 479 <u>187</u> | 442 <u>150</u> | 404 <u>109</u> |
| 15 | 46,001 - 48,000 | 226 <u>234</u> | 487 <u>195</u> | 448 <u>156</u> | 405 <u>113</u> |
| 16 | 48,001 - 50,000 | 236 <u>244</u> | 495 <u>203</u> | 454 <u>162</u> | 409 <u>117</u> |
| 17 | 50,001 - 52,000 | 256 <u>264</u> | 243 <u>221</u> | 470 <u>178</u> | 423 <u>131</u> |
| 18 | 52,001 - 54,000 | 266 <u>274</u> | 224 <u>229</u> | 476 <u>184</u> | 427 <u>135</u> |
| 19 | 54,001 - 56,000 | 276 <u>284</u> | 229 <u>237</u> | 482 <u>190</u> | 434 <u>139</u> |
| 20 | 56,001 - 58,000 | 286 <u>294</u> | 237 <u>245</u> | 488 <u>196</u> | 435 <u>143</u> |
| 21 | 58,001 - 60,000 | 296 <u>304</u> | 245 <u>253</u> | 494 <u>202</u> | 439 <u>147</u> |
| 22 | 60,001 - 62,000 | 306 <u>314</u> | 253 <u>261</u> | 200 <u>208</u> | 443 <u>151</u> |
| 23 | 62,001 - 64,000 | 316 <u>324</u> | 264 <u>269</u> | 206 <u>214</u> | 447 <u>155</u> |
| 24 | 64,001 - 66,000 | 326 <u>334</u> | 269 <u>277</u> | 242 <u>220</u> | 454 <u>159</u> |
| 25 | 66,001 - 68,000 | 336 <u>344</u> | 277 <u>285</u> | 248 <u>226</u> | 455 <u>163</u> |
| 26 | 68,001 - 70,000 | 346 <u>354</u> | 285 <u>293</u> | 224 <u>232</u> | 459 <u>167</u> |
| 27 | 70,001 - 72,000 | 356 <u>364</u> | 293 <u>301</u> | 230 <u>238</u> | 463 <u>171</u> |
| 28 | 72,001 - 74,000 | 366 <u>374</u> | 304 <u>309</u> | 236 <u>244</u> | 467 <u>175</u> |
| 29 | 74,001 - 76,000 | 376 <u>384</u> | 309 <u>317</u> | 242 <u>250</u> | 474 <u>179</u> |
| 30 | 76,001 - 78,000 | 386 <u>394</u> | 317 <u>325</u> | 248 <u>256</u> | 475 <u>183</u> |
| 31 | 78,001 - 80,000 | 396 <u>404</u> | 325 <u>333</u> | 254 <u>262</u> | 479 <u>187</u> |

Fifty-ninth
Legislative Assembly

| | | | | | |
|----|-------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 1 | 80,001 - 82,000 | 406 <u>414</u> | 333 <u>341</u> | 260 <u>268</u> | 483 <u>191</u> |
| 2 | 82,001 - 84,000 | 416 <u>424</u> | 355 <u>363</u> | 303 <u>311</u> | 259 <u>267</u> |
| 3 | 84,001 - 86,000 | 436 <u>444</u> | 372 <u>380</u> | 347 <u>325</u> | 274 <u>279</u> |
| 4 | 86,001 - 88,000 | 456 <u>464</u> | 389 <u>397</u> | 334 <u>339</u> | 283 <u>291</u> |
| 5 | 88,001 - 90,000 | 476 <u>484</u> | 406 <u>414</u> | 345 <u>353</u> | 295 <u>303</u> |
| 6 | 90,001 - 92,000 | 496 <u>504</u> | 423 <u>431</u> | 359 <u>367</u> | 307 <u>315</u> |
| 7 | 92,001 - 94,000 | 516 <u>524</u> | 440 <u>448</u> | 373 <u>381</u> | 319 <u>327</u> |
| 8 | 94,001 - 96,000 | 536 <u>544</u> | 457 <u>465</u> | 387 <u>395</u> | 334 <u>339</u> |
| 9 | 96,001 - 98,000 | 556 <u>564</u> | 474 <u>482</u> | 404 <u>409</u> | 343 <u>351</u> |
| 10 | 98,001 - 100,000 | 576 <u>584</u> | 494 <u>499</u> | 415 <u>423</u> | 355 <u>363</u> |
| 11 | 100,001 - 102,000 | 596 <u>604</u> | 508 <u>516</u> | 429 <u>437</u> | 367 <u>375</u> |
| 12 | 102,001 - 104,000 | 616 <u>624</u> | 525 <u>533</u> | 443 <u>451</u> | 379 <u>387</u> |
| 13 | 104,001 - 105,500 | 636 <u>644</u> | 542 <u>550</u> | 457 <u>465</u> | 394 <u>399</u> |

14 6. A motor vehicle registered in subsection 5 may be used for custom combining
15 operations by displaying identification issued by the department and upon payment
16 of a fee of twenty-five dollars.

17 7. Eleven dollars of each registration fee collected under subsections 2 and 5 must
18 be deposited in the state highway fund.

19 **SECTION 2. AMENDMENT.** Section 57-43.1-02 of the North Dakota Century Code is
20 amended and reenacted as follows:

21 **57-43.1-02. Tax imposed on motor vehicle fuels.**

22 1. Except as otherwise provided in this section, a tax of ~~twenty-one~~ twenty-two cents
23 per gallon [3.79 liters] is imposed on all motor vehicle fuel sold or used in this
24 state.

25 2. A supplier or distributor shall remit the tax imposed by this section on motor vehicle
26 fuel used, on the wholesale distribution of motor vehicle fuel to a retailer, and on
27 direct sales of motor vehicle fuel to a consumer.

28 3. The tax imposed by this section does not apply on a sale by a supplier to another
29 supplier, on a sale by a supplier to a distributor, on a sale by a distributor to
30 another distributor, on an export, or on a sale to an exempt consumer.

- 1 4. The person required to remit the tax imposed by this section shall pass the tax on
2 to the retailer and to the consumer. A retailer who paid the tax to the supplier or
3 distributor shall pass the tax on to the consumer.
- 4 5. The person required to remit the tax imposed by this section shall pay the tax to
5 the commissioner by the twenty-fifth day of the calendar month after the month
6 during which the motor vehicle fuel was sold or used by the person. When the
7 twenty-fifth day of the calendar month falls on a Saturday, Sunday, or legal
8 holiday, the due date is the first working day after the Saturday, Sunday, or legal
9 holiday. When payment is made by mail, the payment is timely if the envelope
10 containing the payment is postmarked by the United States postal service or other
11 postal carrier service before midnight of the due date.
- 12 6. The commissioner shall pay over all of the money received during each calendar
13 month to the state treasurer.

14 **SECTION 3. AMENDMENT.** Section 57-43.2-02 of the North Dakota Century Code is
15 amended and reenacted as follows:

16 **57-43.2-02. (Contingent effective date - See note - Effective through June 30,**
17 **2005) Tax imposed.**

- 18 1. Except as otherwise provided in this chapter, an excise tax of ~~twenty-one~~
19 twenty-two cents per gallon [3.79 liters] is imposed on the sale or delivery of all
20 special fuel sold or used in this state. For the purpose of determining the tax upon
21 compressed natural gas under this section, one hundred twenty cubic feet [3.40
22 cubic meters] of compressed natural gas is equal to one gallon [3.79 liters] of other
23 special fuel. The tax under this subsection is reduced by one and five-hundredths
24 cents per gallon [3.79 liters] on the sale or delivery of diesel fuel that contains at
25 least two percent biodiesel fuel by weight.
- 26 2. A supplier, distributor, or retailer shall remit the tax imposed by this section on
27 special fuel used and on direct sales of special fuel to a customer.
- 28 3. The tax imposed by this section does not apply on sales by a supplier to another
29 supplier, on a sale by a supplier to a distributor, on a sale by a distributor to
30 another distributor, on a sale by a distributor to a retailer, on an export, or on a sale
31 to an exempt consumer.

- 1 4. The person required to remit the tax imposed by this section shall pass the tax on
2 to the customer.
- 3 5. The person required to remit the tax imposed by this section shall pay the tax to
4 the commissioner by the twenty-fifth day of the calendar month after the month
5 during which the special fuel was sold or used by the person. When the
6 twenty-fifth day of the calendar month falls on a Saturday, Sunday, or legal
7 holiday, the due date is the first working day after the Saturday, Sunday, or legal
8 holiday. When payment is made by mail, the payment is timely if the envelope
9 containing the payment is postmarked by the United States postal service or other
10 postal carrier service before midnight of the due date.
- 11 6. The commissioner shall pay over all of the money received during each calendar
12 month to the state treasurer.

13 **(Effective after June 30, 2005) Tax imposed.**

- 14 1. Except as otherwise provided in this chapter, an excise tax of ~~twenty-one~~
15 twenty-two cents per gallon [3.79 liters] is imposed on the sale or delivery of all
16 special fuel sold or used in this state. For the purpose of determining the tax upon
17 compressed natural gas under this section, one hundred twenty cubic feet [3.40
18 cubic meters] of compressed natural gas is equal to one gallon [3.79 liters] of other
19 special fuel.
- 20 2. A supplier, distributor, or retailer shall remit the tax imposed by this section on
21 special fuel used and on direct sales of special fuel to a customer.
- 22 3. The tax imposed by this section does not apply on sales by a supplier to another
23 supplier, on a sale by a supplier to a distributor, on a sale by a distributor to
24 another distributor, on a sale by a distributor to a retailer, on an export, or on a sale
25 to an exempt consumer.
- 26 4. The person required to remit the tax imposed by this section shall pass the tax on
27 to the customer.
- 28 5. The person required to remit the tax imposed by this section shall pay the tax to
29 the commissioner by the twenty-fifth day of the calendar month after the month
30 during which the special fuel was sold or used by the person. When the
31 twenty-fifth day of the calendar month falls on a Saturday, Sunday, or legal

1 holiday, the due date is the first working day after the Saturday, Sunday, or legal
2 holiday. When payment is made by mail, the payment is timely if the envelope
3 containing the payment is postmarked by the United States postal service or other
4 postal carrier service before midnight of the due date.

5 6. The commissioner shall pay over all of the money received during each calendar
6 month to the state treasurer.

7 **SECTION 4. REPEAL.** Section 7 of chapter 12 of the 2003 Session Laws is repealed.

8 **SECTION 5. EFFECTIVE DATE.** Sections 2 and 3 of this Act apply to taxable events
9 occurring after June 30, 2005.