

Introduced by

Representatives Vigesaa, Drovdal, Haas, Metcalf, Uglen

Senator Klein

1 A BILL for an Act to create and enact a new section to chapter 57-43.1, a new section to  
2 chapter 57-43.2, and a new section to chapter 57-43.3 of the North Dakota Century Code,  
3 relating to motor vehicle excise tax, special fuels tax, and aviation fuel tax refunds for fuels  
4 purchased by emergency medical services operations; and to provide an effective date.

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

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

8 **Refund to emergency medical services operation.** Upon application to the  
9 commissioner, the operator of an emergency medical services operation licensed under  
10 chapter 23-27 is entitled to a refund of taxes paid under this chapter for motor vehicle fuel  
11 purchased and used by the emergency medical services operation. The refund provided for in  
12 this section is not subject to reduction for deposit in the agricultural fuel tax fund, the ethanol  
13 production incentive fund, or the agricultural research fund.

14 **SECTION 2.** A new section to chapter 57-43.2 of the North Dakota Century Code is  
15 created and enacted as follows:

16 **Refund to emergency medical services operation.** Upon application to the  
17 commissioner, the operator of an emergency medical services operation licensed under  
18 chapter 23-27 is entitled to a refund of taxes paid under this chapter for special fuel purchased  
19 and used by the emergency medical services operation.

20 **SECTION 3.** A new section to chapter 57-43.3 of the North Dakota Century Code is  
21 created and enacted as follows:

22 **Refund to emergency medical services operation.** Upon application to the  
23 commissioner, the operator of an emergency medical services operation licensed under

1 chapter 23-27 is entitled to a refund of taxes paid under this chapter for aviation fuel purchased  
2 and used by the emergency medical services operation.

3 **SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
4 June 30, 2007.