

**SENATE BILL NO. 2089**

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact section 57-43.1-04 of the North Dakota Century Code,  
2 relating to the form of a claim for refund of motor vehicle fuels tax paid.

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

4 **SECTION 1. AMENDMENT.** Section 57-43.1-04 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **57-43.1-04. Form of claim for refund.** A refund claim must be on a form furnished by  
7 the commissioner and must have a written declaration by the claimant that it is made under the  
8 penalties of perjury. The tax commissioner may prescribe alternative methods for signing,  
9 subscribing, or verifying a return filed by electronic means, including telecommunications, that  
10 shall have the same validity and consequence as the actual signature and written declaration  
11 for a paper return. The refund claim must ~~state~~ indicate that the motor vehicle fuel was used or  
12 is to be used by the claimant other than in a licensed motor vehicle, the purpose or type of  
13 project for which the motor vehicle fuel was used, and such other information as the  
14 commissioner requires. The original invoices or sales tickets proving the purchase of motor  
15 vehicle fuel on which the refund is claimed must be attached to the refund claim. The invoices  
16 or sales tickets must include the seller's name and address, the date the fuel was purchased,  
17 the type of product, the number of gallons [liters] of motor vehicle fuel purchased, ~~the state tax~~  
18 ~~as a separate item or a statement that the state tax is included in the price,~~ and the name of the  
19 claimant. If the original invoices or sales tickets are lost, the claimant may substitute duplicate  
20 invoices or sales tickets plus a separate affidavit on forms prescribed by the commissioner. A  
21 certified history of purchases detailing required information may be accepted by the  
22 commissioner in lieu of original sales invoices or sales tickets. A supplier, distributor, or retailer  
23 is prohibited from preparing a refund claim for the consumer.