

HOUSE BILL NO. 1348

Introduced by

Representatives Wall, Belter, Damschen, Williams

Senators Anderson, Wanzek

1 A BILL for an Act to amend and reenact subsection 1 of section 57-43.2-03 of the North Dakota
2 Century Code, relating to the special fuels special excise tax; and to provide an effective date.

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

4 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-43.2-03 of the North Dakota
5 Century Code, as effective after June 30, 2007, is amended and reenacted as follows:

6 1. Except as otherwise provided in this chapter, a special excise tax of two percent,
7 but not exceeding four cents per gallon, is imposed on all sales of special fuels,
8 which are exempted from the tax imposed under section 57-43.2-02.

9 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
10 June 30, 2007.