Sixty-third Legislative Assembly of North Dakota

SENATE BILL NO. 2325

Introduced by

Senators Burckhard, Cook, Dotzenrod

Representatives Belter, S. Kelsh

- 1 A BILL for an Act to amend and reenact section 57-33.2-03 of the North Dakota Century Code,
- 2 relating to reduction of the distribution tax rate for companies engaged in the distribution of
- 3 electricity; and to provide an effective date.

4 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

- 5 **SECTION 1. AMENDMENT.** Section 57-33.2-03 of the North Dakota Century Code is
- 6 amended and reenacted as follows:
- 7 57-33.2-03. Distribution taxes.
- 8 A distribution company is subject to a tax at the rate of one dollarseventy-five cents per
- 9 megawatt-hour for retail sale of electricity delivered to a consumer in this state during the
- 10 calendar year. Distribution taxes under this section do not apply to the sale of electricity to any
- 11 coal conversion facility that became operational before January 1, 2009, and which is subject to
- 12 taxation under chapter 57-60.
- 13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
- 14 December 31, 2012.