Sixty-third Legislative Assembly of North Dakota

SENATE BILL NO. 2325

Introduced by

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