

Sixty-third
Legislative Assembly
of North Dakota

ENGROSSED 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 dollar~~eighty-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.