

Sixty-seventh
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1464

Introduced by

Representatives Steiner, J. Nelson, D. Ruby

Senator Kreun

1 A BILL ~~for an Act to amend and reenact subsection 1 of section 39-04-19.2 and~~
2 ~~sections 57-43.1-02 and 57-43.2-02 of the North Dakota Century Code, relating to electric and~~
3 ~~plug-in hybrid vehicle road use fees and the tax imposed on motor vehicle fuels and special~~
4 ~~fuels; and to provide an effective date.~~ for an Act to amend and reenact section 39-04-19.2 of
5 the North Dakota Century Code, relating to electric and plug-in hybrid vehicle road use and
6 charging station fees.

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

8 **SECTION 1. AMENDMENT.** ~~Subsection 1 of section 39-04-19.2 of the North Dakota~~
9 ~~Century Code is amended and reenacted as follows:—~~

10 ~~— 1. In addition to all other fees required under this chapter for registration of a motor~~
11 ~~vehicle, the department shall collect at the beginning of each annual registration~~
12 ~~period:~~

13 ~~— a. An electric vehicle road use fee of onetwo hundred twentyfifty dollars for each~~
14 ~~electric vehicle registered.~~

15 ~~— b. A plug-in hybrid vehicle road use fee of one hundred fifty dollars for each plug-in~~
16 ~~hybrid vehicle registered.~~

17 ~~— c. An electric motorcycle road use fee of twentyone hundred dollars for each~~
18 ~~electric motorcycle registered.~~

19 ~~— **SECTION 2. AMENDMENT.** Section 57-43.1-02 of the North Dakota Century Code is~~
20 ~~amended and reenacted as follows:~~

21 ~~— **57-43.1-02. Tax imposed on motor vehicle fuels.**~~

22 ~~— 1. Except as otherwise provided in this section, a tax of twenty threetwenty nine cents~~
23 ~~per gallon [3.79 liters] is imposed on all motor vehicle fuel sold or used in this state.~~

- 1 ~~2. A refiner, supplier, or distributor shall remit the tax imposed by this section on motor~~
2 ~~vehicle fuel used, on the wholesale distribution of motor vehicle fuel to a retailer, and~~
3 ~~on direct sales of motor vehicle fuel to a consumer.~~
- 4 ~~3. The tax imposed by this section does not apply on a sale by a supplier to another~~
5 ~~supplier, on a sale by a supplier to a distributor, on a sale by a distributor to another~~
6 ~~distributor, on an export, or on a sale to an exempt consumer.~~
- 7 ~~4. The person required to remit the tax imposed by this section shall pass the tax on to~~
8 ~~the retailer and to the consumer. A retailer who paid the tax to the supplier or~~
9 ~~distributor shall pass the tax on to the consumer.~~
- 10 ~~5. The person required to remit the tax imposed by this section shall pay the tax to the~~
11 ~~commissioner by the twenty-fifth day of the calendar month after the month during~~
12 ~~which the motor vehicle fuel was sold or used by the person. When the twenty-fifth day~~
13 ~~of the calendar month falls on a Saturday, Sunday, or legal holiday, the due date is the~~
14 ~~first working day after the Saturday, Sunday, or legal holiday. When payment is made~~
15 ~~by mail, the payment is timely if the envelope containing the payment is postmarked~~
16 ~~by the United States postal service or other postal carrier service before midnight of~~
17 ~~the due date.~~
- 18 ~~6. The commissioner shall pay over all of the money received during each calendar~~
19 ~~month to the state treasurer.~~
- 20 ~~**SECTION 3. AMENDMENT.** Section 57-43.2-02 of the North Dakota Century Code is~~
21 ~~amended and reenacted as follows:~~
- 22 ~~**57-43.2-02. Tax imposed.**~~
- 23 ~~1. Except as otherwise provided in this chapter, an excise tax of twenty-threetwenty-nine~~
24 ~~cents per gallon [3.79 liters] is imposed on the sale or delivery of all special fuel sold or~~
25 ~~used in this state. For the purpose of determining the tax upon compressed natural~~
26 ~~gas and liquefied natural gas under this section, one hundred twenty cubic feet [3.40~~
27 ~~cubic meters] of compressed natural gas, and one and seven-tenths gallons [6.44~~
28 ~~liters] of liquefied natural gas is equal to one gallon [3.79 liters] of other special fuel.~~
- 29 ~~2. A refiner, supplier, distributor, or retailer shall remit the tax imposed by this section on~~
30 ~~special fuel used and on direct sales of special fuel to a customer.~~

- 1 ~~3. The tax imposed by this section does not apply on sales by a supplier to another~~
2 ~~supplier, on a sale by a supplier to a distributor, on a sale by a distributor to another~~
3 ~~distributor, on a sale by a distributor to a retailer, on an export, or on a sale to an~~
4 ~~exempt consumer.~~
- 5 ~~4. The person required to remit the tax imposed by this section shall pass the tax on to~~
6 ~~the customer.~~
- 7 ~~5. The person required to remit the tax imposed by this section shall pay the tax to the~~
8 ~~commissioner by the twenty fifth day of the calendar month after the month during~~
9 ~~which the special fuel was sold or used by the person. When the twenty fifth day of the~~
10 ~~calendar month falls on a Saturday, Sunday, or legal holiday, the due date is the first~~
11 ~~working day after the Saturday, Sunday, or legal holiday. When payment is made by~~
12 ~~mail, the payment is timely if the envelope containing the payment is postmarked by~~
13 ~~the United States postal service or other postal carrier service before midnight of the~~
14 ~~due date.~~
- 15 ~~6. The commissioner shall pay over all of the money received during each calendar~~
16 ~~month to the state treasurer.~~
- 17 ~~**SECTION 4. EFFECTIVE DATE.** Sections 2 and 3 of this Act are effective for taxable~~
18 ~~events occurring after June 30, 2021.~~

19 **SECTION 1. AMENDMENT.** Section 39-04-19.2 of the North Dakota Century Code is
20 amended and reenacted as follows:

21 **39-04-19.2. Electric and plug-in hybrid vehicle road use fee and charging station fees -**
22 **Definitions - Deposit.**

23 1. In addition to all other fees required under this chapter for registration of a motor
24 vehicle, the department shall collect ~~at:~~

25 a. At the beginning of each annual registration period:

26 ~~a.~~ (1) An electric vehicle road use fee of ~~one~~two hundred ~~twenty~~fifty dollars for
27 each electric vehicle registered.

28 ~~b.~~ (2) A plug-in hybrid vehicle road use fee of one hundred fifty dollars for each
29 plug-in hybrid vehicle registered.

30 ~~c.~~ (3) An electric motorcycle road use fee of ~~twenty~~one hundred dollars for each
31 electric motorcycle registered.

1 b. An annual electric vehicle charging station fee of ten dollars for each electric
2 vehicle that used an electric vehicle charging station in this state during the year.
3 The fee in this subdivision must be adjusted annually on January first of each
4 year after December 31, 2021, by the consumer price index. The tax
5 commissioner shall notify the department of the adjusted fee amount after each
6 annual adjustment. Electric vehicle charging stations must be equipped with a
7 smart device pay system or credit card system that allows a user to remit the ten
8 dollar fee. An electric vehicle on which the annual registration fee under
9 subdivision a has been paid is exempt from the fee imposed under this
10 subdivision.

11 2. The department may negotiate a contract with an electric vehicle manufacturer for the
12 payment of fees in lieu of the fee charged in subdivision b of subsection 1. A contract
13 entered under this subsection is subject to the approval of the legislative assembly or
14 the budget section if the legislative assembly is not in session.

15 3. As used in this section:

16 a. "Consumer price index" means the percentage change in the consumer price
17 index for all urban consumers in the midwest region as determined by the United
18 States department of labor, bureau of labor statistics, for the most recent year
19 ending December thirty-first.

20 b. "Electric motorcycle" means a motor vehicle that has a seat or saddle for the use
21 of the rider, is designed to travel on not more than three wheels in contact with
22 the ground, and is propelled by an electric motor powered by a battery or other
23 electric device incorporated into the vehicle and not propelled by an engine
24 powered by the combustion of a hydrocarbon fuel, including gasoline, diesel,
25 propane, or liquid natural gas.

26 ~~b.c.~~ "Electric vehicle" means a vehicle propelled by an electric motor powered by a
27 battery or other electric device incorporated into the vehicle and not propelled by
28 an engine powered by the combustion of a hydrocarbon fuel, including gasoline,
29 diesel, propane, or liquid natural gas.

- 1 | ~~e.d.~~ "Plug-in hybrid vehicle" means a vehicle drawing propulsion energy from an
- 2 | internal combustion engine, an energy storage device, and a receptacle to accept
- 3 | grid electricity.
- 4 | ~~3.4.~~ The department shall deposit any moneys collected under this section into the
- 5 | highway tax distribution fund.