

**HOUSE BILL NO. 1281**

Introduced by

Representatives Pyle, Berg, Brandenburg, Christy, Kiefert, Novak, Vollmer

Senators Kessel, Luick, Patten, Weber, Weston

1 A BILL for an Act to amend and reenact sections 57-43.1-03.3, 57-43.2-04.5, and 57-43.3-03.1  
2 of the North Dakota Century Code, relating to motor vehicle excise tax, special fuels tax, and  
3 aviation fuel tax refunds for fuels purchased by fire departments; and to provide an effective  
4 date.

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

6 **SECTION 1. AMENDMENT.** Section 57-43.1-03.3 of the North Dakota Century Code is  
7 amended and reenacted as follows:

8 **57-43.1-03.3. Refund ~~to emergency~~ - Emergency medical services operation - Fire**  
9 **department.**

10 1. Upon application to the commissioner, the operator of an emergency medical services  
11 operation licensed under chapter 23-27 or a fire department is entitled to a refund of  
12 taxes paid under this chapter for motor vehicle fuel purchased and used by the  
13 emergency medical services operation or fire department.

14 2. The refund provided for in this section is not subject to reduction for deposit in the  
15 agricultural products utilization fund or the agricultural research fund.

16 3. For purposes of this section, "fire department" means a fire department or fire district  
17 that has filed a certificate of existence under section 18-04-02 which has been  
18 approved.

19 **SECTION 2. AMENDMENT.** Section 57-43.2-04.5 of the North Dakota Century Code is  
20 amended and reenacted as follows:

21 **57-43.2-04.5. Refund ~~to emergency~~ - Emergency medical services operation - Fire**  
22 **department.**

23 1. Upon application to the commissioner, the operator of an emergency medical services  
24 operation licensed under chapter 23-27 or a fire department is entitled to a refund of

1 taxes paid under this chapter for special fuel purchased and used by the emergency  
2 medical services operation or fire department.

3 2. For purposes of this section, "fire department" means a fire department or fire district  
4 that has filed a certificate of existence under section 18-04-02 which has been  
5 approved.

6 **SECTION 3. AMENDMENT.** Section 57-43.3-03.1 of the North Dakota Century Code is  
7 amended and reenacted as follows:

8 **57-43.3-03.1. Refund ~~to emergency~~ - Emergency medical services operation - Fire**  
9 **department.**

10 1. Upon application to the commissioner, the operator of an emergency medical services  
11 operation licensed under chapter 23-27 or a fire department is entitled to a refund of  
12 taxes paid under this chapter for aviation fuel purchased and used by the emergency  
13 medical services operation or fire department.

14 2. For purposes of this section, "fire department" means a fire department or fire district  
15 that has filed a certificate of existence under section 18-04-02 which has been  
16 approved.

17 **SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
18 June 30, 2025.