

**Sixty-ninth Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 7, 2025**

HOUSE BILL NO. 1281  
(Representatives Pyle, Berg, Brandenburg, Christy, Kiefert, Novak, Vollmer)  
(Senators Kessel, Luick, Patten, Weber, Weston)

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

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

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

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

1. Upon application to the commissioner, the operator of an emergency medical services operation licensed under chapter 23-27 or a fire department is entitled to a refund of taxes paid under this chapter for motor vehicle fuel purchased and used by the emergency medical services operation or fire department.
2. The refund provided for in this section is not subject to reduction for deposit in the agricultural products utilization fund or the agricultural research fund.
3. For purposes of this section, "fire department" means a fire department or fire district that has filed a certificate of existence under section 18-04-02 which has been approved.

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

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

1. Upon application to the commissioner, the operator of an emergency medical services operation licensed under chapter 23-27 or a fire department is entitled to a refund of taxes paid under this chapter for special fuel purchased and used by the emergency medical services operation or fire department.
2. For purposes of this section, "fire department" means a fire department or fire district that has filed a certificate of existence under section 18-04-02 which has been approved.

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

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

1. Upon application to the commissioner, the operator of an emergency medical services operation licensed under chapter 23-27 or a fire department is entitled to a refund of taxes paid under this chapter for aviation fuel purchased and used by the emergency medical services operation or fire department.
2. For purposes of this section, "fire department" means a fire department or fire district that has filed a certificate of existence under section 18-04-02 which has been approved.

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

\_\_\_\_\_  
Speaker of the House

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President of the Senate

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Chief Clerk of the House

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Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-ninth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1281.

House Vote:      Yeas 93              Nays 0              Absent 1

Senate Vote:      Yeas 47              Nays 0              Absent 0

\_\_\_\_\_  
Chief Clerk of the House

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2025.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2025,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State