

SENATE BILL NO. 2179

Introduced by

Senators Thomas, Boehm, Weber

Representatives D. Anderson, Porter, M. Ruby

1 A BILL for an Act to amend and reenact section 23.1-13-16 of the North Dakota Century Code,
2 relating to inspection fees.

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

4 **SECTION 1. AMENDMENT.** Section 23.1-13-16 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **23.1-13-16. Inspection fees.**

7 Every person licensed by the tax commissioner as a motor vehicle fuel or special fuels
8 dealer shall pay to the tax commissioner an inspection fee of one-fortieth of one cent per gallon
9 [3.79 liters] for every gallon [3.79 liters] of gasoline, kerosene, tractor fuel, heating oil, or diesel
10 fuel sold or used during a calendar month except those gallons sold out of state or those
11 gallons sold as original package sales as defined in chapters 57-43.1 and 57-43.2. The fee
12 must accompany the monthly report required in the following section and is due no later than
13 the twenty-fifth day of each calendar month for the preceding month. The tax commissioner
14 shall forward all money collected under this section to the state treasurer monthly, and the state
15 treasurer shall ~~place the money in the general fund of the state~~deposit the funds in the
16 department of environmental quality operating fund. The moneys must be used, subject to
17 legislative appropriations, for the state fuel inspection program. The tax commissioner shall
18 make available annually a report by licensed dealer listing the number of gallons [liters] of motor
19 vehicle fuel and special fuels upon which the inspection fee has been paid. The provisions of
20 chapters 57-43.1 and 57-43.2 pertaining to the administration of motor vehicle fuel and special
21 fuels taxes not in conflict with the provisions of this chapter govern the administration of the
22 inspection fee levied by this chapter.