

## **CHAPTER 81-06.1-02 MOTOR FUEL TAX IMPOSED**

### **Section**

81-06.1-02-01	Motor Vehicle Fuel Tax Imposed [Repealed]
81-06.1-02-02	Importer for Use Tax Imposed [Repealed]
81-06.1-02-03	Special Fuels Tax Imposed - Exemptions [Repealed]
81-06.1-02-03.1	Special Fuels Tax Imposed Under North Dakota Century Code Section 57-43.2-03 - Exemptions [Repealed]
81-06.1-02-04	Aviation Fuel Tax Imposed [Repealed]
81-06.1-02-05	Tax Deductions Allowed to Retail Outlets
81-06.1-02-06	Tax Reduction, Exemption, Credit, or Refund on Gasoline Containing Alcohol [Repealed]

### **81-06.1-02-01. Motor vehicle fuel tax imposed.**

Repealed effective June 1, 2002.

### **81-06.1-02-02. Importer for use tax imposed.**

Repealed effective June 1, 2002.

### **81-06.1-02-03. Special fuels tax imposed under North Dakota Century Code section 57-43.2-02 - Exemptions.**

Repealed effective June 1, 2002.

### **81-06.1-02-03.1. Special fuels tax imposed under North Dakota Century Code section 57-43.2-03 - Exemptions.**

Repealed effective June 1, 2002.

### **81-06.1-02-04. Aviation fuel tax imposed.**

Repealed effective June 1, 2002.

### **81-06.1-02-05. Tax deductions allowed to retail outlets.**

For purposes of administering North Dakota Century Code section 57-43.1-27, the following procedures apply:

1. On a sale of motor vehicle fuel made to a retail outlet not licensed by the tax commissioner, a supplier or distributor must credit the retail outlet with a one-half of one percent shrinkage and tax collection allowance. The allowance must be documented on the face of the delivery invoice, and the supplier or distributor shall deduct the allowance from taxable gallons on the supplier's or distributor's tax return.
2. On a transfer of product to a supplier's or distributor's retail storage facility or pump, a credit may be allowed for a one-half of one percent shrinkage and tax collection allowance, provided:
  - a. The transfer is treated as a sale documented by a sales invoice.

- b. The per gallon tax is reported and paid on the monthly report for the month in which the product is transferred.
  - c. The product transferred is deducted from the supplier's or distributor's inventory as sold or used. The allowance must be documented on the face of the delivery invoice, and the supplier or distributor shall deduct the allowance from taxable gallons on the dealer's tax return.
3. On a sale of fuel made by a supplier or distributor to another supplier or distributor, or on a sale to a fuel user, including a person who uses fuel for agricultural purposes, the one-half of one percent shrinkage and tax collection allowance credit may not be taken on the supplier's or distributor's tax return.

**History:** Effective June 1, 1984; amended effective November 1, 1991; June 1, 2002; April 1, 2006.

**General Authority:** NDCC 57-43.1-30

**Law Implemented:** NDCC 57-43.1-16, 57-43.1-27

**81-06.1-02-06. Tax reduction, exemption, credit, or refund on gasoline containing alcohol.**

Repealed effective November 1, 1991.