

CHAPTER 43-02-11 CERTIFICATION OF SHALLOW GAS WELLS

Section

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43-02-11-01. Definitions.

The terms used throughout this chapter have the same meaning as in chapter 43-02-03 and North Dakota Century Code chapter 38-08 except shallow gas and shallow gas zone are defined under North Dakota Century Code chapter 57-51.

History: Effective July 1, 1996; amended effective July 1, 2002; May 1, 2004; April 1, 2018.

General Authority: NDCC 38-08-04

Law Implemented: NDCC 38-08-04, 57-51-01, 57-51.1-03

43-02-11-02. Application to certify as qualifying a horizontal well, horizontal reentry well, or two-year inactive well for taxable events occurring through December 31, 2015.

Repealed effective April 1, 2018.

43-02-11-02.1. Application to certify as a shallow gas well.

Any operator desiring to certify a shallow gas well for purposes of eligibility for the tax incentive provided in North Dakota Century Code chapter 57-51 shall submit to the director an application for certification of the well. The operator has the burden of establishing entitlement to certification and shall submit all data necessary to enable the commission to determine whether the well qualifies and is entitled to the tax exemption provided in North Dakota Century Code section 57-51-02.4.

History: Effective May 1, 2004.

General Authority: NDCC 38-08-04

Law Implemented: NDCC 38-08-04, 57-51-01

43-02-11-03. Application for a tax exemption and reduction for a new well.

Repealed effective July 1, 2002.

43-02-11-04. Application for tax exemption and reduction for a horizontal well.

Repealed effective April 1, 2018.

43-02-11-05. Application for tax exemption and reduction for a horizontal reentry well.

Repealed effective April 1, 2018.

43-02-11-06. Application for tax exemption and reduction for a two-year inactive well.

Repealed effective April 1, 2018.

43-02-11-07. Books and records to be kept to substantiate reports.

Any operator desiring to certify a shallow gas well shall make and keep appropriate books and records for a period of not less than six years, covering their operations in North Dakota from which they may be able to make and substantiate the reports required by this chapter.

History: Effective September 1, 2000; amended effective April 1, 2018.

General Authority: NDCC 38-08-04

Law Implemented: NDCC 38-08-04, 57-51

43-02-11-08. Application for tax exemption for a shallow gas well.

The application must include the following:

1. The name and address of the applicant and the name and address of the person operating the well if different.
2. The name and number of the well and the legal description of the surface location of the well for which a determination is requested.
3. The date the well was spudded and its completion date.
4. The name and the depth to the bottom of the productive strata or formation.

If the application does not contain sufficient information to make a determination, the director may require the applicant to submit additional information.

History: Effective May 1, 2004; amended effective April 1, 2018.

General Authority: NDCC 38-08-04

Law Implemented: NDCC 38-08-04, 57-51