### PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1183

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to create and enact a new section to chapter 57-43.1 and a new section to chapter 57-43.2 of the North Dakota Century Code, relating to additional motor vehicle fuel taxes and special fuel taxes; to amend and reenact sections 39-04-19, 57-43.1-02, and 57-43.2-02 of the North Dakota Century Code, relating to motor vehicle registration fees, motor vehicle fuel taxes, and special fuel taxes; to provide an effective date; and to provide an expiration date.

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

**SECTION 1. AMENDMENT.** Section 39-04-19 of the North Dakota Century Code is amended and reenacted as follows:

**39-04-19.** (Effective until June 30, 2000) Motor vehicle registration fees and mile tax. Motor vehicles required to pay registration fees or a mile tax shall pay the following fees:

- Nonresidents electing to pay mile tax in lieu of registration, when authorized to do so by the department, shall pay a fee of twenty dollars for a trip permit which is valid for a period of seventy-two hours. All fees collected under the provisions of this subsection must be credited to the highway construction fund.
- 2. Motor vehicles required to be registered in this state must be furnished license plates upon the payment of the following annual fees; however, if a motor vehicle first becomes subject to registration other than at the beginning of the registration period, such fees must be prorated on a monthly basis. The minimum fee charged hereunder must be five dollars:

a. Passenger motor vehicles:

	YEARS REGISTERED				
	1st, 2nd,	7th, 8th,	10th, 11th,	13th and	
Gross	3rd, 4th, 5th,	and 9th	and 12th	Subsequent	
Weights	and 6th Years	Years	Years	Years	
Less than 3,200	\$49.00	\$41.00	\$33.00	\$25.00	
3,200-4,499	69.00	57.00	45.00	33.00	
4,500-4,999	87.00	70.00	55.00	39.00	
5,000-5,999	118.00	96.00	74.00	52.00	
6,000-6,999	151.00	122.00	93.00	65.00	
7,000-7,999	184.00	148.00	113.00	78.00	
8,000-8,999	217.00	175.00	133.00	91.00	
9,000 and over	250.00	201.00	153.00	104.00	

A house car is subject to registration at the rates prescribed for other vehicles under this subdivision modified by using the weight applicable to a vehicle whose weight is forty percent of that of the house car, but not using a weight of less than four thousand pounds [1814.35 kilograms].

b. Schoolbuses, buses for hire, buses owned and operated by religious, charitable, or nonprofit organizations and used exclusively for religious, charitable, or other public nonprofit purposes, and trucks or

combination trucks and trailers, including commercial and noncommercial trucks, except those trucks or combinations of trucks and trailers which qualify for registration under subsection 5:

YE	EARS REGISTER	ED	
1st, 2nd,	7th and	9th and	11th and
3rd, 4th, 5th,	8th	10th	Subsequent
and 6th Years	Years	Years	Years
\$47.00	\$34.00	\$29.00	\$26.00
52.00	39.00	33.00	27.00
57.00	44.00	37.00	28.00
62.00	49.00	41.00	30.00
67.00	54.00	45.00	32.00
72.00	59.00	49.00	35.00
77.00	64.00	53.00	38.00
82.00	69.00	57.00	40.00
85.00	72.00	59.00	41.00
YE			
1st, 2nd, 3rd,		13th and	
		Subsequent	
•			
1,402.00	1,148.00	994.00	
	1st, 2nd, 3rd, 4th, 5th, and 6th Years \$47.00 52.00 57.00 62.00 67.00 72.00 77.00 82.00 85.00	1st, 2nd, 3rd, 4th, 5th, and 6th Years Years \$47.00 \$34.00 52.00 39.00 57.00 44.00 62.00 49.00 67.00 59.00 72.00 YEARS REGISTER 1st, 2nd, 3rd, 8th, 9th, 10th, 4th, 5th, 6th, 11th, and and 7th Years \$115.00 \$89.00 167.00 137.00 228.00 186.00 294.00 239.00 355.00 288.00 416.00 337.00 477.00 385.00 538.00 434.00 608.00 492.00 669.00 791.00 638.00 852.00 687.00 974.00 785.00 1,035.00 1,280.00 1,043.00 1,043.00	3rd, 4th, 5th, and 6th Years         8th Years         10th Years           \$47.00         \$34.00         \$29.00           52.00         39.00         33.00           57.00         44.00         37.00           62.00         49.00         41.00           67.00         54.00         45.00           72.00         59.00         49.00           77.00         64.00         53.00           82.00         69.00         57.00           85.00         72.00         59.00           YEARS REGISTERED           1st, 2nd, 3rd, 8th, 9th, 10th, 13th and 4th, 5th, 6th, 11th, and Subsequent and 7th Years         \$12th Years         Years           \$115.00         \$89.00         \$76.00           167.00         137.00         121.00           228.00         186.00         164.00           294.00         239.00         211.00           355.00         288.00         254.00           416.00         337.00         296.00           477.00         385.00         339.00           538.00         434.00         382.00           669.00         541.00         476.00           791.00         638.00         562.00

c. Motorcycles, fifteen dollars.

1,524.00

1,646.00

1,768.00

94,001-98,000

98,001-102,000

102,001-105,500

3. Motor vehicles acquired by disabled veterans under the provisions of Public Law 79-663 [38 U.S.C. 3901] are exempt from the payment of state sales or use tax and, if paid, such veterans are entitled to a refund. This exemption also applies to any passenger motor vehicle or pickup truck not exceeding ten thousand pounds [4535.92 kilograms] gross weight but shall apply to no more than two such motor vehicles owned by a disabled veteran at any one time.

1,253.00

1,357.00

1,462.00

1.082.00

1,169.00

1,256.00

4. Every trailer, semitrailer, and farm trailer required to be registered under this chapter must be furnished registration plates upon the payment of a twenty dollar annual fee. Every trailer, semitrailer, or farm trailer not required to be registered under this chapter must be furnished an identification plate upon the payment of a fee of five dollars.

5. Trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] which are used as farm vehicles only, are entitled to registration under the following fee schedule and the provisions of this subsection. Farm vehicles are considered, for the purpose of this subsection, as trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] owned, or leased for at least one year by a bona fide resident farmer who uses the vehicles exclusively for transporting the farmer's own property or other property on a farm work exchange basis with other farmers between farms and the usual local trading places but not in connection with any commercial retail or wholesale business being conducted from those farms, nor otherwise for hire. In addition to the penalty provided in section 39-04-41, any person violating this subsection shall license for the entire license period the farm vehicle at the higher commercial vehicle rate in accordance with the weight carried by the farm vehicle at the time of the violation.

YEARS	REG	ISTE	RED
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	1st, 2nd,	7th and	9th and	11th and
Gross	3rd, 4th, 5th,	8th	10th	Subsequent
Weights	and 6th Years	Years	Years	Years
20,001- 22,000	\$88.00	\$74.00	\$60.00	\$42.00
22,001- 24,000	93.00	78.00	63.00	44.00
24,001- 26,000	101.00	84.00	67.00	46.00
26,001- 28,000	111.00	92.00	73.00	50.00
28,001- 30,000	121.00	100.00	79.00	54.00
30,001- 32,000	136.00	113.00	90.00	63.00
32,001- 34,000	146.00	121.00	96.00	67.00
34,001- 36,000	156.00	129.00	102.00	71.00
36,001- 38,000	166.00	137.00	108.00	75.00
38,001- 40,000	176.00	145.00	114.00	79.00
40,001- 42,000	186.00	153.00	120.00	83.00
42,001- 44,000	196.00	161.00	126.00	87.00
44,001- 46,000	206.00	169.00	132.00	91.00
46,001- 48,000	216.00	177.00	138.00	95.00
48,001-50,000	226.00	185.00	144.00	99.00
50,001-52,000	246.00	203.00	160.00	113.00
52,001- 54,000	256.00	211.00	166.00	117.00
54,001- 56,000	266.00	219.00	172.00	121.00
56,001- 58,000	276.00	227.00	178.00	125.00
58,001-60,000	286.00	235.00	184.00	129.00
60,001-62,000	296.00	243.00	190.00	133.00
62,001- 64,000	306.00	251.00	196.00	137.00
64,001- 66,000	316.00	259.00	202.00	141.00
66,001- 68,000	326.00	267.00	208.00	145.00
68,001- 70,000	336.00	275.00	214.00	149.00
70,001- 72,000	346.00	283.00	220.00	153.00
72,001- 74,000	356.00	291.00	226.00	157.00
74,001- 76,000	366.00	299.00	232.00	161.00
76,001-78,000	376.00	307.00	238.00	165.00
78,001-80,000	386.00	315.00	244.00	169.00
80,001-82,000	396.00	323.00	250.00	173.00
82,001-84,000	406.00	345.00	293.00	249.00
84,001-86,000	426.00	362.00	307.00	261.00
86,001-88,000	446.00	379.00	321.00	273.00
88,001- 90,000	466.00	396.00	335.00	285.00
90,001- 92,000	486.00	413.00	349.00	297.00
92,001- 92,000	506.00	430.00	363.00	309.00
94,001- 96,000	526.00	447.00	377.00	321.00

96,001- 98,000	546.00	464.00	391.00	333.00
98,001-100,000	566.00	481.00	405.00	345.00
100,001-102,000	586.00	498.00	419.00	357.00
102,001-104,000	606.00	515.00	433.00	369.00
104,001-105,500	626.00	532.00	447.00	381.00

6. A motor vehicle registered in subsection 5 may be used for custom combining operations by displaying identification issued by the department and upon payment of a fee of twenty-five dollars.

(Effective June 30, 2000) Motor vehicle registration fees and mile tax.

Motor vehicles required to pay registration fees or a mile tax shall pay the following fees:

- 4. Nonresidents electing to pay mile tax in lieu of registration, when authorized to do so by the department, shall pay a fee of twenty dollars for a trip permit which is valid for a period of seventy two hours. All fees collected under the provisions of this subsection must be credited to the highway construction fund.
- 2. Motor vehicles required to be registered in this state must be furnished license plates upon the payment of the following annual fees; however, if a motor vehicle first becomes subject to registration other than at the beginning of the registration period, such fees must be prorated on a monthly basis. The minimum fee charged hereunder must be five dollars:
  - a. Passenger motor vehicles:

## **YEARS REGISTERED**

<del>1st, 2nd,</del>			
3rd, 4th,	<del>6th, 7th,</del>	9th, 10th,	12th and
<del>and 5th</del>	and 8th	and 11th	<del>Subsequent</del>
<del>Years</del>	<del>Years</del>	<del>Years</del>	<del>Years</del>
<del>\$49.00</del>	<del>\$41.00</del>	<del>\$33.00</del>	<del>\$25.00</del>
<del>69.00</del>	<del>57.00</del>	<del>45.00</del>	<del>33.00</del>
<del>87.00</del>	<del>70.00</del>	<del>55.00</del>	<del>39.00</del>
<del>118.00</del>	<del>96.00</del>	<del>74.00</del>	<del>52.00</del>
<del>151.00</del>	<del>122.00</del>	<del>93.00</del>	<del>65.00</del>
<del>184.00</del>	<del>148.00</del>	<del>113.00</del>	<del>78.00</del>
<del>217.00</del>	<del>175.00</del>	<del>133.00</del>	<del>91.00</del>
<del>250.00</del>	<del>201.00</del>	<del>153.00</del>	<del>104.00</del>
	and 5th Years \$49.00 69.00 87.00 118.00 151.00 184.00 217.00	3rd, 4th,     6th, 7th,       and 5th     and 8th       Years     Years       \$49.00     \$41.00       69.00     57.00       87.00     70.00       118.00     96.00       151.00     122.00       184.00     148.00       217.00     175.00	3rd, 4th,     6th, 7th,     9th, 10th,       and 5th     and 8th     and 11th       Years     Years     Years       \$49.00     \$41.00     \$33.00       69.00     57.00     45.00       87.00     70.00     55.00       118.00     96.00     74.00       151.00     122.00     93.00       184.00     148.00     113.00       217.00     175.00     133.00

A house car is subject to registration at the rates prescribed for other vehicles under this subdivision modified by using the weight applicable to a vehicle whose weight is forty percent of that of the house car, but not using a weight of less than four thousand pounds [1814:35 kilograms].

b. Schoolbuses, buses for hire, buses owned and operated by religious, charitable, or nonprofit organizations and used exclusively for religious, charitable, or other public nonprofit purposes, and trucks or combination trucks and trailers, including commercial and noncommercial trucks, except those trucks or combinations of trucks and trailers which qualify for registration under subsection 5:

## YEARS REGISTERED

	<del>1st, 2nd,</del>			
	3rd, 4th,			10th and
Gross	<del>and 5th</del>	6th and	8th and	Subsequent
<del>Weights</del>	<del>Years</del>	7th Years	9th Years	<del>Years</del>
Not over 4,000	<del>\$47.00</del>	<del>\$34.00</del>	<del>\$29.00</del>	<del>\$26.00</del>
<del>4.001-6.000</del>	<del>52.00</del>	39.00	33.00	<del>27.00</del>

<del>6,001 8,000</del>	<del>57.00</del>	<del>44.00</del>	<del>37.00</del>	<del>28.00</del>
<del>8,001-10,000</del>	<del>62.00</del>	<del>49.00</del>	<del>41.00</del>	30.00
<del>10,001-12,000</del>	<del>67.00</del>	<del>54.00</del>	<del>45.00</del>	<del>32.00</del>
<del>12,001-14,000</del>	<del>72.00</del>	<del>59.00</del>	<del>49.00</del>	<del>35.00</del>
<del>14,001-16,000</del>	<del>77.00</del>	<del>64.00</del>	<del>53.00</del>	<del>38.00</del>
<del>16,001-18,000</del>	<del>82.00</del>	<del>69.00</del>	<del>57.00</del>	<del>40.00</del>
<del>18,001-20,000</del>	<del>85.00</del>	<del>72.00</del>	<del>59.00</del>	<del>41.00</del>
	¥	EARS REGISTER	<del>ED</del>	

¥	<del>'EARS REGISTEF</del>	<del>(ED</del>
<del>1st, 2nd, 3rd,</del>	7th, 8th, 9th,	12th and
4th, 5th, and	<del>10th, and</del>	Subsequent
6th Years	11th Years	<del>Years</del>
<del>\$115.00</del>	<del>\$89.00</del>	<del>\$76.00</del>
<del>167.00</del>	<del>137.00</del>	<del>121.00</del>
<del>228.00</del>	<del>186.00</del>	<del>164.00</del>
<del>294.00</del>	<del>239.00</del>	<del>211.00</del>
<del>355.00</del>	<del>288.00</del>	<del>254.00</del>
<del>416.00</del>	<del>337.00</del>	<del>296.00</del>
<del>477.00</del>	<del>385.00</del>	<del>339.00</del>
<del>538.00</del>	<del>434.00</del>	<del>382.00</del>
<del>608.00</del>	<del>492.00</del>	<del>433.00</del>
<del>669.00</del>	<del>541.00</del>	<del>476.00</del>
<del>730.00</del>	<del>590.00</del>	<del>519.00</del>
<del>791.00</del>	<del>638.00</del>	<del>562.00</del>
<del>852.00</del>	<del>687.00</del>	<del>604.00</del>
<del>913.00</del>	<del>736.00</del>	<del>647.00</del>
<del>974.00</del>	<del>785.00</del>	<del>690.00</del>
<del>1,035.00</del>	<del>834.00</del>	<del>733.00</del>
<del>1,158.00</del>	<del>939.00</del>	<del>820.00</del>
<del>1,280.00</del>	<del>1,043.00</del>	<del>907.00</del>
<del>1,402.00</del>	<del>1,148.00</del>	<del>994.00</del>
<del>1,524.00</del>	<del>1,253.00</del>	<del>1,082.00</del>
<del>1,646.00</del>	<del>1,357.00</del>	<del>1,169.00</del>
<del>1,768.00</del>	<del>1,462.00</del>	<del>1,256.00</del>
	1st, 2nd, 3rd, 4th, 5th, and 6th Years \$115.00 167.00 228.00 294.00 355.00 416.00 477.00 538.00 608.00 609.00 730.00 791.00 852.00 913.00 974.00 1,035.00 1,158.00 1,280.00 1,524.00 1,646.00	4th, 5th, and     10th, and       6th Years     11th Years       \$115.00     \$89.00       167.00     137.00       228.00     186.00       294.00     239.00       355.00     288.00       416.00     337.00       477.00     385.00       538.00     434.00       608.00     541.00       730.00     590.00       791.00     638.00       852.00     687.00       913.00     736.00       1,035.00     1,043.00       1,280.00     1,043.00       1,402.00     1,148.00       1,524.00     1,253.00       1,646.00     1,357.00

- e. Motorcycles, fifteen dollars.
- 3. Motor vehicles acquired by disabled veterans under the provisions of Public Law 79-663 [38 U.S.C. 3901] are exempt from the payment of state sales or use tax and, if paid, such veterans are entitled to a refund. This exemption also applies to any passenger motor vehicle or pickup truck not exceeding ten thousand pounds [4535.92 kilograms] gross weight but shall apply to no more than two such motor vehicles owned by a disabled veteran at any one time.
- 4. Every trailer, semitrailer, and farm trailer required to be registered under this chapter must be furnished registration plates upon the payment of a twenty dollar annual fee. Every trailer, semitrailer, or farm trailer not required to be registered under this chapter must be furnished an identification plate upon the payment of a fee of five dollars.
- 5. Trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] which are used as farm vehicles only, are entitled to registration under the following fee schedule and the provisions of this subsection. Farm vehicles are considered, for the purpose of this subsection, as trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] owned, or leased for at least one year by a bona fide resident farmer who uses the vehicles

exclusively for transporting the farmer's own property or other property on a farm work exchange basis with other farmers between farms and the usual local trading places but not in connection with any commercial retail or wholesale business being conducted from those farms, nor otherwise for hire. In addition to the penalty provided in section 39 04 41, any person violating this subsection shall license for the entire license period the farm vehicle at the higher commercial vehicle rate in accordance with the weight carried by the farm vehicle at the time of the violation.

YEARS REGISTERED

	<del>1st, 2nd,</del>	TE/IIIO NEGIOTEI	(LD	
	3rd, 4th,			10th and
Cross		Cth and	Oth and	
<del>Gross</del>	and 5th	6th and	8th and	Subsequent
Weights	<del>Years</del>	7th Years	9th Years	<del>Years</del>
<del>20,001 - 22,000</del>	<del>\$88.00</del>	<del>\$74.00</del>	<del>\$60.00</del>	<del>\$42.00</del>
<del>22,001 - 24,000</del>	93.00	<del>78.00</del>	<del>63.00</del>	<del>44.00</del>
<del>24,001 - 26,000</del>	<del>101.00</del>	<del>84.00</del>	<del>67.00</del>	<del>46.00</del>
<del>26,001- 28,000</del>	<del>111.00</del>	<del>92.00</del>	<del>73.00</del>	<del>50.00</del>
<del>28,001- 30,000</del>	<del>121.00</del>	<del>100.00</del>	<del>79.00</del>	<del>54.00</del>
<del>30,001-32,000</del>	<del>136.00</del>	<del>113.00</del>	<del>90.00</del>	<del>63.00</del>
32,001-34,000	<del>146.00</del>	<del>121.00</del>	<del>96.00</del>	<del>67.00</del>
<del>34,001-36,000</del>	<del>156.00</del>	<del>129.00</del>	<del>102.00</del>	<del>71.00</del>
<del>36,001 - 38,000</del>	<del>166.00</del>	<del>137.00</del>	<del>108.00</del>	<del>75.00</del>
<del>38,001 - 40,000</del>	<del>176.00</del>	<del>145.00</del>	<del>114.00</del>	<del>79.00</del>
<del>40,001 - 42,000</del>	<del>186.00</del>	<del>153.00</del>	<del>120.00</del>	<del>83.00</del>
<del>42,001 - 44,000</del>	<del>196.00</del>	<del>161.00</del>	<del>126.00</del>	<del>87.00</del>
<del>44,001 46,000</del>	<del>206.00</del>	<del>169.00</del>	<del>132.00</del>	91.00
<del>46,001 48,000</del>	<del>200.00</del>	<del>177.00</del>	<del>138.00</del>	95.00
•				
<del>48,001 - 50,000</del>	<del>226.00</del>	<del>185.00</del>	<del>144.00</del>	<del>99.00</del>
<del>50,001 - 52,000</del>	<del>246.00</del>	<del>203.00</del>	<del>160.00</del>	<del>113.00</del>
<del>52,001 - 54,000</del>	<del>256.00</del>	<del>211.00</del>	<del>166.00</del>	<del>117.00</del>
<del>54,001 - 56,000</del>	<del>266.00</del>	<del>219.00</del>	<del>172.00</del>	<del>121.00</del>
<del>56,001 - 58,000</del>	<del>276.00</del>	<del>227.00</del>	<del>178.00</del>	<del>125.00</del>
<del>58,001-60,000</del>	<del>286.00</del>	<del>235.00</del>	<del>184.00</del>	<del>129.00</del>
<del>60,001-62,000</del>	<del>296.00</del>	<del>243.00</del>	<del>190.00</del>	<del>133.00</del>
<del>62,001-64,000</del>	<del>306.00</del>	<del>251.00</del>	<del>196.00</del>	<del>137.00</del>
<del>64,001-66,000</del>	<del>316.00</del>	<del>259.00</del>	<del>202.00</del>	<del>141.00</del>
66,001-68,000	<del>326.00</del>	<del>267.00</del>	<del>208.00</del>	<del>145.00</del>
<del>68,001-70,000</del>	<del>336.00</del>	<del>275.00</del>	<del>214.00</del>	<del>149.00</del>
<del>70,001-72,000</del>	<del>346.00</del>	<del>283.00</del>	<del>220.00</del>	<del>153.00</del>
<del>72,001-74,000</del>	<del>356.00</del>	<del>291.00</del>	<del>226.00</del>	<del>157.00</del>
<del>74,001-76,000</del>	<del>366.00</del>	<del>299.00</del>	<del>232.00</del>	<del>161.00</del>
<del>76,001 78,000</del>	<del>376.00</del>	<del>307.00</del>	<del>238.00</del>	<del>165.00</del>
78,001 70,000 78,001 80,000	<del>386.00</del>	<del>315.00</del>	<del>244.00</del>	<del>169.00</del>
<del>80,001 82,000</del>	<del>396.00</del>	<del>323.00</del>	<del>250.00</del>	<del>173.00</del>
<del>82,001 - 84,000</del>	<del>406.00</del>	<del>345.00</del>	<del>293.00</del>	<del>249.00</del>
<del>84,001 - 86,000</del>	<del>426.00</del>	<del>362.00</del>	<del>307.00</del>	<del>261.00</del>
<del>86,001 - 88,000</del>	<del>446.00</del>	<del>379.00</del>	<del>321.00</del>	<del>273.00</del>
88,001-90,000	<del>466.00</del>	<del>396.00</del>	<del>335.00</del>	<del>285.00</del>
<del>90,001-92,000</del>	<del>486.00</del>	<del>413.00</del>	<del>349.00</del>	<del>297.00</del>
<del>92,001- 94,000</del>	<del>506.00</del>	<del>430.00</del>	<del>363.00</del>	<del>309.00</del>
<del>94,001 - 96,000</del>	<del>526.00</del>	<del>447.00</del>	<del>377.00</del>	<del>321.00</del>
96,001-98,000	<del>546.00</del>	<del>464.00</del>	<del>391.00</del>	<del>333.00</del>
<del>98,001-100,000</del>	<del>566.00</del>	<del>481.00</del>	<del>405.00</del>	<del>345.00</del>
100,001-102,000	<del>586.00</del>	<del>498.00</del>	<del>419.00</del>	<del>357.00</del>
<del>102,001-104,000</del>	<del>606.00</del>	<del>515.00</del>	<del>433.00</del>	<del>369.00</del>
<del>104,001-105,500</del>	<del>626.00</del>	<del>532.00</del>	447.00	<del>381.00</del>
10-1,001 100,000	020.00	302.00	111.00	331.00

<sup>6.</sup> A motor vehicle registered in subsection 5 may be used for custom combining operations by displaying identification issued by the department and upon payment of a fee of twenty five dollars.

**SECTION 2. AMENDMENT.** Section 57-43.1-02 of the 1997 Supplement to the North Dakota Century Code is amended and reenacted as follows:

# 57-43.1-02. (Effective through December 31, 1999) Tax imposed on motor vehicle fuels.

- 1. Except as otherwise provided in this section, a tax of twenty cents per gallon [3.79 liters] is imposed on all motor vehicle fuel sold or used in this state.
- The dealer shall collect the tax imposed by this section from the consumer on all sales.
- Sales of fuel in the original package may be made to a licensed dealer, and the dealer may collect the tax imposed by this chapter, but on sales in the original package to persons other than licensed dealers, the dealer is liable for the tax.

### (Effective after December 31, 1999) Tax imposed on motor vehicle fuels.

- 1. Except as otherwise provided in this section, a tax of seventeen cents per gallon [3.79 liters] is imposed on all motor vehicle fuel sold or used in this state.
- 2. The dealer shall collect the tax imposed by this section from the consumer on all sales.
- 3. Sales of fuel in the original package may be made to a licensed dealer, and the dealer may collect the tax imposed by this chapter, but on sales in the original package to persons other than licensed dealers, the dealer is liable for the tax.

**SECTION 3.** A new section to chapter 57-43.1 of the North Dakota Century Code is created and enacted as follows:

Separate and additional tax on motor vehicle fuels. In addition to the tax imposed under section 57-43.1-02, a tax of one cent per gallon [3.79 liters] is imposed on all motor vehicle fuel sold or used in this state. All of the provisions of this chapter relating to the tax imposed by section 57-43.1-02 apply to the tax imposed by this section.

**SECTION 4. AMENDMENT.** Section 57-43.2-02 of the 1997 Supplement to the North Dakota Century Code is amended and reenacted as follows:

## 57-43.2-02. (Effective through December 31, 1999) Tax imposed.

- Except as otherwise provided in this chapter, an excise tax of twenty cents per gallon [3.79 liters] is imposed on the sale or delivery of special fuel to any consumer. For the purpose of determining the tax upon compressed natural gas under this section, one hundred twenty cubic feet [3.40 cubic meters] of compressed natural gas is equal to one gallon [3.79 liters] of other special fuel.
- 2. The dealer shall remit the tax imposed by this section on all sales to consumers.
- 3. The dealer may make sales of special fuel to another dealer free of the tax imposed by this chapter.

## (Effective after December 31, 1999) Tax imposed.

- 1. Except as otherwise provided in this chapter, an excise tax of seventeen cents per gallon [3.79 liters] is imposed on the sale or delivery of special fuel to any consumer. For the purpose of determining the tax upon compressed natural gas under this section, one hundred twenty cubic feet [3.40 cubic meters] of compressed natural gas is equal to one gallon [3.79 liters] of other special fuel.
- 2. The dealer shall remit the tax imposed by this section on all sales to consumers.
- 3. The dealer may make sales of special fuel to another dealer free of the tax imposed by this chapter.

**SECTION 5.** A new section to chapter 57-43.2 of the North Dakota Century Code is created and enacted as follows:

Separate and additional special fuel tax. In addition to the tax imposed under section 57-43.2-02, a tax of one cent per gallon [3.79 liters[ is imposed on the sale or delivery of special fuel to any consumer. All of the provisions of this chapter relating to the tax imposed under section 57-43.2-02 apply to the tax imposed under this section.

**SECTION 6. EFFECTIVE DATE - EXPIRATION DATE.** Sections 2 through 5 of this Act are effective for sale, use, or delivery of motor vehicle fuel and special fuel after June 30, 1999. Sections 3 and 5 of this Act become ineffective for sale, use, or delivery of motor vehicle fuel and special fuel after June 30, 2001, or on the first day of the month following the month in which the state treasurer certifies to the tax commissioner that transfers from the highway tax distribution fund to the state highway fund for the 1999-2001 biennium exceed \$181,755,000, whichever is earlier."

Renumber accordingly