Fifty-seventh
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1265

Introduced by

Representatives Carlson, M. Klein

Senator Wardner

A BILL for an Act to amend and reenact subsection 2 of section 57-33.1-02 of the North Dakota Century Code, relating to imposition of the transmission lines tax based on line mileage; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 2 of section 57-33.1-02 of the North Dakota Century Code is amended and reenacted as follows:

2. In addition to the tax imposed under subsection 1, the commissioner shall levy a tax upon transmission lines located in this state at the rate of two hundred twenty-five dollars per full or fractional mile [1.61 kilometers] for transmission lines of two hundred thirty kilovolts ~~or larger~~ and at the rate of three hundred twenty-five dollars per full or fractional mile [1.61 kilometers] for transmission lines of more than two hundred thirty kilovolts, owned by cooperatives subject to the provisions of this chapter and chapter 57-60 and carrying electrical energy the gross receipts or production of which have been subjected to the tax imposed by subsection 1 of this section or subsections 2 and 3 of section 57-60-02~~, at the rate of two hundred twenty-five dollars per mile [1.61 kilometers] or fraction thereof of such lines located in this state~~. The tax imposed by this subsection is in lieu of any property tax on such lines and any substation used in delivering electrical energy, the gross receipts or production of which have been subjected to the tax imposed by subsection 1 or subsections 2 and 3 of section 57-60-02. The proceeds derived from the taxing of transmission lines must be allocated to each county in which such transmission lines are located ~~in the proportion that~~ based on the miles [kilometers] and rates of tax of such lines in ~~a~~ the county ~~bear to the total miles~~

~~[kilometers] of such transmission lines located within this state~~. Revenues received by each county must be deposited in the county general fund.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2000.