

Fifty-ninth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1496

Introduced by

Representatives Nelson, S. Kelsh, Monson

Senators Seymour, Tollefson

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 and a new
2 section to chapter 57-43.2 of the North Dakota Century Code, relating to a sales and use tax
3 exemption for sales of hydrogen and production, storage, and transportation equipment used
4 by a facility engaged in hydrogen generation and a special fuels tax exemption for the sale of
5 hydrogen; to provide an effective date; and provide an expiration date.

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

7 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century
8 Code is created and enacted as follows:

9 Gross receipts from the sale at retail of hydrogen and equipment used in
10 production, storage, and transportation of hydrogen by a hydrogen generation
11 facility.

12 **SECTION 2.** A new section to chapter 57-43.2 of the North Dakota Century Code is
13 created and enacted as follows:

14 **Special fuels tax exemption for hydrogen.** Sales of hydrogen to be used for any
15 purpose are exempt from the taxes imposed by sections 57-43.2-02 and 57-43.2-03.

16 **SECTION 3. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for
17 taxable events occurring after June 30, 2005, and before July 1, 2010, and is thereafter
18 ineffective.