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Sixty-first
Legislative Assembly
of North Dakota

Introduced by

Finance and Taxation Committee

(At the request of the Office of State Tax Commissioner)

1 A BILL for an Act to amend and reenact subsections 13, 14, and 17 of section 57-43.1-01 of the
2 North Dakota Century Code, relating to the definitions of import, importer, and licensed motor
3 vehicle; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsections 13, 14, and 17 of section 57-43.1-01 of the
6 North Dakota Century Code is amended and reenacted as follows:

7 13. "Import" means the delivery of motor vehicle fuel across the boundaries of this
8 state from a place of origin outside this state by a refiner, supplier, ~~or~~ distributor, or
9 consumer.

10 14. "Importer" means a refiner, supplier, ~~or~~ distributor, or consumer who imports motor
11 vehicle fuel into this state in bulk or transport load by truck, railcar, or in a barrel,
12 drum, or other receptacle.

13 17. "Licensed motor vehicle" means any motor vehicle required to be licensed for
14 operation upon public roads or highways, but does not include a vehicle with a
15 permanently mounted manure spreader or stack moving unit.

16 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
17 December 31, 2008.