

THIRD ENGROSSMENT
with Senate Amendments

Sixty-first
Legislative Assembly
of North Dakota

REENGROSSED HOUSE BILL NO. 1407

Introduced by

Representatives Weisz, Nelson, Ruby

Senators O'Connell, Oehlke

1 A BILL for an Act to amend and reenact sections 39-04-19, 54-27-19, 54-27-19.1, 57-40.3-10,
2 57-43.1-06, and 57-43.2-04.2 of the North Dakota Century Code, relating to the collection and
3 distribution of highway funds; to repeal section 39-04.2-03 of the North Dakota Century Code,
4 relating to the registration fee for the public transportation fund; and to provide an expiration
5 date.

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

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

9 **39-04-19. Motor vehicle registration fees and mile tax.** Motor vehicles required to
10 pay registration fees or a mile tax shall pay the following fees:

11 1. Nonresidents electing to pay mile tax in lieu of registration, when authorized to do
12 so by the department, shall pay a fee of twenty dollars for a trip permit which is
13 valid for a period of seventy-two hours. All fees collected under the provisions of
14 this subsection must be credited to the highway construction fund.

15 2. Motor vehicles required to be registered in this state must be furnished license
16 plates upon the payment of the following annual fees; however, if a motor vehicle,
17 including a motorcycle or trailer, first becomes subject to registration other than at
18 the beginning of the registration period, such fees must be prorated on a monthly
19 basis. The minimum fee charged hereunder must be five dollars:

20 a. Passenger motor vehicles:

	YEARS REGISTERED				
	1st, 2nd,	7th, 8th,	10th, 11th,	13th and	
22 Gross	3rd, 4th, 5th,	and 9th	and 12th	Subsequent	
23 Weights	and 6th Years	Years	Years	Years	

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1	Less than 3,200	\$70 <u>\$73</u>	\$62 <u>\$65</u>	\$54 <u>\$57</u>	\$46 <u>\$49</u>
2	3,200 - 4,499	90 <u>93</u>	78 <u>81</u>	66 <u>69</u>	54 <u>57</u>
3	4,500 - 4,999	108 <u>111</u>	94 <u>94</u>	76 <u>79</u>	60 <u>63</u>
4	5,000 - 5,999	139 <u>142</u>	117 <u>120</u>	95 <u>98</u>	73 <u>76</u>
5	6,000 - 6,999	172 <u>175</u>	143 <u>146</u>	114 <u>117</u>	86 <u>89</u>
6	7,000 - 7,999	205 <u>208</u>	169 <u>172</u>	134 <u>137</u>	99 <u>102</u>
7	8,000 - 8,999	238 <u>241</u>	196 <u>199</u>	154 <u>157</u>	112 <u>115</u>
8	9,000 and over	274 <u>274</u>	222 <u>225</u>	174 <u>177</u>	125 <u>128</u>

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

13 A pickup truck is subject to registration at the rates prescribed for other
14 vehicles under this subdivision by applying the shipping weight of the vehicle
15 to the fee schedule. At a minimum, the registered gross weight displayed on
16 the registration card for a pickup truck must be twice the shipping weight of
17 the vehicle. Unless otherwise exempted by this chapter, the owner of a
18 pickup truck shall request the registered gross weight of the pickup truck be
19 increased to ensure the registered gross weight is sufficient to include the
20 total weight of the vehicle and any load transported on or by the vehicle. For
21 purposes of this subdivision, a pickup truck is a motor vehicle with a
22 manufacturer's gross vehicle weight rating of less than eleven thousand five
23 hundred pounds [5216.31 kilograms], with an unladen weight of less than
24 eight thousand pounds [3628.74 kilograms], and which is equipped with an
25 open box-type bed not exceeding nine feet [2.74 meters] in length.

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

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YEARS REGISTERED						
	1st	7th	10th	13th	20th and	
Gross	Through	Through	Through	Through	Subsequent	
Weights	6th Years	9th Years	12th Years	19th Years	Years	
Not over 4,000	\$68 <u>\$71</u>	\$55 <u>\$58</u>	\$50 <u>\$53</u>	\$47 <u>\$50</u>	\$46 <u>\$49</u>	
4,001 - 6,000	73 <u>76</u>	60 <u>63</u>	54 <u>57</u>	48 <u>51</u>	47 <u>50</u>	
6,001 - 8,000	78 <u>81</u>	65 <u>68</u>	58 <u>61</u>	49 <u>52</u>	48 <u>51</u>	
8,001 - 10,000	83 <u>86</u>	70 <u>73</u>	62 <u>65</u>	54 <u>54</u>	50 <u>53</u>	
10,001 - 12,000	88 <u>91</u>	75 <u>78</u>	66 <u>69</u>	53 <u>56</u>	52 <u>55</u>	
12,001 - 14,000	93 <u>96</u>	80 <u>83</u>	70 <u>73</u>	56 <u>59</u>	55 <u>58</u>	
14,001 - 16,000	98 <u>101</u>	85 <u>88</u>	74 <u>77</u>	59 <u>62</u>	58 <u>61</u>	
16,001 - 18,000	103 <u>106</u>	90 <u>93</u>	78 <u>81</u>	64 <u>64</u>	60 <u>63</u>	
18,001 - 20,000	106 <u>109</u>	93 <u>96</u>	80 <u>83</u>	62 <u>65</u>	64 <u>64</u>	

YEARS REGISTERED			
	1st, 2nd, 3rd,	8th, 9th, 10th,	13th and
Gross	4th, 5th, 6th,	11th, and	Subsequent
Weights	and 7th Years	12th Years	Years
20,001 - 22,000	\$136 <u>\$139</u>	\$140 <u>\$113</u>	\$97 <u>\$100</u>
22,001 - 26,000	188 <u>191</u>	158 <u>161</u>	142 <u>145</u>
26,001 - 30,000	249 <u>252</u>	207 <u>210</u>	185 <u>188</u>
30,001 - 34,000	315 <u>318</u>	260 <u>263</u>	232 <u>235</u>
34,001 - 38,000	376 <u>379</u>	309 <u>312</u>	275 <u>278</u>
38,001 - 42,000	437 <u>440</u>	358 <u>361</u>	317 <u>320</u>
42,001 - 46,000	498 <u>501</u>	406 <u>409</u>	360 <u>363</u>
46,001 - 50,000	559 <u>562</u>	455 <u>458</u>	403 <u>406</u>
50,001 - 54,000	629 <u>632</u>	513 <u>516</u>	454 <u>457</u>
54,001 - 58,000	690 <u>693</u>	562 <u>565</u>	497 <u>500</u>
58,001 - 62,000	752 <u>755</u>	611 <u>614</u>	540 <u>543</u>
62,001 - 66,000	812 <u>815</u>	659 <u>662</u>	583 <u>586</u>
66,001 - 70,000	873 <u>876</u>	708 <u>711</u>	625 <u>628</u>
70,001 - 74,000	934 <u>937</u>	757 <u>760</u>	668 <u>671</u>

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1	74,001 - 78,000	995 <u>998</u>	806 <u>809</u>	744 <u>714</u>
2	78,001 - 82,000	1,056 <u>1,059</u>	855 <u>858</u>	754 <u>757</u>
3	82,001 - 86,000	1,179 <u>1,182</u>	960 <u>963</u>	844 <u>844</u>
4	86,001 - 90,000	1,304 <u>1,304</u>	1,064 <u>1,067</u>	928 <u>931</u>
5	90,001 - 94,000	1,423 <u>1,426</u>	1,169 <u>1,172</u>	1,015 <u>1,018</u>
6	94,001 - 98,000	1,545 <u>1,548</u>	1,274 <u>1,277</u>	1,103 <u>1,106</u>
7	98,001 - 102,000	1,667 <u>1,670</u>	1,378 <u>1,381</u>	1,190 <u>1,193</u>
8	102,001 - 105,500	1,789 <u>1,792</u>	1,483 <u>1,486</u>	1,277 <u>1,280</u>

9 c. ~~Notwithstanding the fees provided by subdivision a of subsection 2, only~~
10 ~~one half of the increase in registration fees, rounded up to the nearest dollar,~~
11 ~~resulting from the reclassification of pickup trucks in 2005 from subdivision b~~
12 ~~of subsection 2 to subdivision a of subsection 2 is effective from July 1, 2005,~~
13 ~~through June 30, 2007.~~

14 ~~e.~~ Motorcycles, fifteen dollars.

15 3. Motor vehicles acquired by disabled veterans under the provisions of Public Law
16 79-663 [38 U.S.C. 3901] are exempt from the payment of state sales or use tax
17 and, if paid, such veterans are entitled to a refund. This exemption also applies to
18 any passenger motor vehicle or pickup truck not exceeding ten thousand pounds
19 [4535.92 kilograms] gross weight but shall apply to no more than two such motor
20 vehicles owned by a disabled veteran at any one time.

21 4. Every trailer, semitrailer, and farm trailer required to be registered under this
22 chapter must be furnished registration plates upon the payment of a twenty dollar
23 annual fee. Every trailer, semitrailer, or farm trailer not required to be registered
24 under this chapter must be furnished an identification plate upon the payment of a
25 fee of five dollars. Upon the request of a person with a trailer or farm trailer to
26 whom a registration or identification plate is provided under this subsection, the
27 department shall provide a plate of the same size as provided for a motorcycle.
28 The department shall provide notification of this option to the person before the
29 replacement or issuance of the plate.

30 5. Trucks or combinations of trucks and trailers weighing more than twenty thousand
31 but not more than one hundred five thousand five hundred pounds [more than

1 9071.84 but not more than 47854.00 kilograms] which are used as farm vehicles
 2 only, are entitled to registration under the following fee schedule and the provisions
 3 of this subsection. Farm vehicles are considered, for the purpose of this
 4 subsection, as trucks or combinations of trucks and trailers weighing more than
 5 twenty thousand but not more than one hundred five thousand five hundred
 6 pounds [more than 9071.84 but not more than 47854.00 kilograms] owned, or
 7 leased for at least one year by a bona fide resident farmer who uses the vehicles
 8 exclusively for transporting the farmer's own property or other property on a farm
 9 work exchange basis with other farmers between farms and the usual local trading
 10 places but not in connection with any commercial retail or wholesale business
 11 being conducted from those farms, nor otherwise for hire. In addition to the
 12 penalty provided in section 39-04-41, any person violating this subsection shall
 13 license for the entire license period the farm vehicle at the higher commercial
 14 vehicle rate in accordance with the weight carried by the farm vehicle at the time of
 15 the violation.

16 YEARS REGISTERED

17		1st, 2nd,	7th and	9th and	11th and
18	Gross	3rd, 4th, 5th,	8th	10th	Subsequent
19	Weights	and 6th Years	Years	Years	Years
20	20,001 - 22,000	\$108 <u>\$111</u>	\$94 <u>\$97</u>	\$80 <u>\$83</u>	\$62 <u>\$65</u>
21	22,001 - 24,000	113 <u>116</u>	98 <u>101</u>	83 <u>86</u>	64 <u>67</u>
22	24,001 - 26,000	124 <u>124</u>	104 <u>107</u>	87 <u>90</u>	66 <u>69</u>
23	26,001 - 28,000	132 <u>135</u>	112 <u>115</u>	93 <u>96</u>	70 <u>73</u>
24	28,001 - 30,000	144 <u>144</u>	120 <u>123</u>	99 <u>102</u>	74 <u>77</u>
25	30,001 - 32,000	156 <u>159</u>	133 <u>136</u>	110 <u>113</u>	83 <u>86</u>
26	32,001 - 34,000	166 <u>169</u>	144 <u>144</u>	116 <u>119</u>	87 <u>90</u>
27	34,001 - 36,000	176 <u>179</u>	149 <u>152</u>	122 <u>125</u>	94 <u>94</u>
28	36,001 - 38,000	186 <u>189</u>	157 <u>160</u>	128 <u>131</u>	95 <u>98</u>
29	38,001 - 40,000	196 <u>199</u>	165 <u>168</u>	134 <u>137</u>	99 <u>102</u>
30	40,001 - 42,000	206 <u>209</u>	173 <u>176</u>	140 <u>143</u>	103 <u>106</u>
31	42,001 - 44,000	216 <u>219</u>	184 <u>184</u>	146 <u>149</u>	107 <u>110</u>

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1	44,001 - 46,000	226 <u>229</u>	489 <u>192</u>	452 <u>155</u>	444 <u>114</u>
2	46,001 - 48,000	236 <u>239</u>	497 <u>200</u>	458 <u>161</u>	445 <u>118</u>
3	48,001 - 50,000	246 <u>249</u>	205 <u>208</u>	464 <u>167</u>	449 <u>122</u>
4	50,001 - 52,000	266 <u>269</u>	223 <u>226</u>	480 <u>183</u>	433 <u>136</u>
5	52,001 - 54,000	276 <u>279</u>	234 <u>234</u>	486 <u>189</u>	437 <u>140</u>
6	54,001 - 56,000	286 <u>289</u>	239 <u>242</u>	492 <u>195</u>	444 <u>144</u>
7	56,001 - 58,000	296 <u>299</u>	247 <u>250</u>	498 <u>201</u>	445 <u>148</u>
8	58,001 - 60,000	306 <u>309</u>	255 <u>258</u>	204 <u>207</u>	449 <u>152</u>
9	60,001 - 62,000	316 <u>319</u>	263 <u>266</u>	240 <u>213</u>	453 <u>156</u>
10	62,001 - 64,000	326 <u>329</u>	274 <u>274</u>	246 <u>219</u>	457 <u>160</u>
11	64,001 - 66,000	336 <u>339</u>	279 <u>282</u>	222 <u>225</u>	464 <u>164</u>
12	66,001 - 68,000	346 <u>349</u>	287 <u>290</u>	228 <u>231</u>	465 <u>168</u>
13	68,001 - 70,000	356 <u>359</u>	295 <u>298</u>	234 <u>237</u>	469 <u>172</u>
14	70,001 - 72,000	366 <u>369</u>	303 <u>306</u>	240 <u>243</u>	473 <u>176</u>
15	72,001 - 74,000	376 <u>379</u>	314 <u>314</u>	246 <u>249</u>	477 <u>180</u>
16	74,001 - 76,000	386 <u>389</u>	319 <u>322</u>	252 <u>255</u>	484 <u>184</u>
17	76,001 - 78,000	396 <u>399</u>	327 <u>330</u>	258 <u>261</u>	485 <u>188</u>
18	78,001 - 80,000	406 <u>409</u>	335 <u>338</u>	264 <u>267</u>	489 <u>192</u>
19	80,001 - 82,000	416 <u>419</u>	343 <u>346</u>	270 <u>273</u>	493 <u>196</u>
20	82,001 - 84,000	426 <u>429</u>	365 <u>368</u>	313 <u>316</u>	269 <u>272</u>
21	84,001 - 86,000	446 <u>449</u>	382 <u>385</u>	327 <u>330</u>	284 <u>284</u>
22	86,001 - 88,000	466 <u>469</u>	399 <u>402</u>	344 <u>344</u>	293 <u>296</u>
23	88,001 - 90,000	486 <u>489</u>	416 <u>419</u>	355 <u>358</u>	305 <u>308</u>
24	90,001 - 92,000	506 <u>509</u>	433 <u>436</u>	369 <u>372</u>	317 <u>320</u>
25	92,001 - 94,000	526 <u>529</u>	450 <u>453</u>	383 <u>386</u>	329 <u>332</u>
26	94,001 - 96,000	546 <u>549</u>	467 <u>470</u>	397 <u>400</u>	344 <u>344</u>
27	96,001 - 98,000	566 <u>569</u>	484 <u>487</u>	414 <u>414</u>	353 <u>356</u>
28	98,001 - 100,000	586 <u>589</u>	504 <u>504</u>	425 <u>428</u>	365 <u>368</u>
29	100,001 - 102,000	606 <u>609</u>	518 <u>521</u>	439 <u>442</u>	377 <u>380</u>
30	102,001 - 104,000	626 <u>629</u>	535 <u>538</u>	453 <u>456</u>	389 <u>392</u>
31	104,001 - 105,500	646 <u>649</u>	552 <u>555</u>	467 <u>470</u>	404 <u>404</u>

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

4 7. ~~Thirteen dollars of each registration fee collected under subsections 2 and 5 must~~
5 ~~be deposited in the state highway fund.~~

6 **SECTION 2. AMENDMENT.** Section 54-27-19 of the North Dakota Century Code is
7 amended and reenacted as follows:

8 **54-27-19. Highway tax distribution fund - State treasurer to make allocation to**
9 **state, counties, and cities.** A highway tax distribution fund is created as a special fund in the
10 state treasury into which must be deposited the moneys available by law from collections of
11 motor vehicle registration and related fees, fuels taxes, special fuels taxes, use taxes, and
12 special fuels excise taxes. ~~Any~~ The state treasurer shall transfer the first five million five
13 hundred thousand dollars per biennium from the highway tax distribution fund to the state
14 highway fund for the purpose of providing administrative assistance to other transferees. After
15 the transfer of the first five million five hundred thousand dollars, any moneys in the highway
16 tax distribution fund must be allocated and transferred monthly by the state treasurer, as
17 follows:

18 1. ~~Sixty-three~~ Sixty-one and three-tenths percent of such moneys must be
19 transferred monthly to the state department of transportation and placed in a state
20 highway fund.

21 2. ~~Thirty-seven~~ Two and seven-tenths percent must be transferred monthly to the
22 township highway fund.

23 3. One and five-tenths percent must be transferred monthly to the public
24 transportation fund.

25 4. Thirty-four and five-tenths percent of such moneys must be allocated to the
26 counties of this state in proportion to the number of motor vehicle registrations
27 credited to each county. Each county must be credited with the certificates of title
28 of all motor vehicles registered by residents of ~~such~~ the county. The state
29 treasurer shall compute and distribute the counties' share monthly after deducting
30 the incorporated cities' share. All the moneys received by the counties from the
31 highway tax distribution fund must be set aside in a separate fund called the

1 "highway tax distribution fund" and must be appropriated and applied solely for
2 highway purposes in accordance with section 11 of article X of the Constitution of
3 North Dakota. The state treasurer shall compute and distribute monthly the sums
4 allocated to the incorporated cities within each county according to the formula in
5 this subsection on the basis of the per capita population of all of the incorporated
6 cities situated within each county as determined by the last official regular or
7 special federal census or the census taken in accordance with the provisions of
8 chapter 40-02 in case of a city incorporated subsequent to ~~such~~ the census.
9 ~~Provided, however, that~~ However, in each county having a city with a population of
10 ten thousand or more, the amount transferred each month into the county highway
11 tax distribution fund must be the difference between the amount allocated to that
12 county pursuant to this subsection and the total amount allocated and distributed
13 to the incorporated cities in that county as computed according to the following
14 formula:

- 15 a. A statewide per capita average as determined by calculating twenty-seven
16 percent of the amount allocated to all of the counties under this subsection
17 divided by the total population of all of the incorporated cities in the state.
- 18 b. The share distributed to each city in the county having a population of less
19 than one thousand must be determined by multiplying the population of that
20 city by the product of 1.50 times the statewide per capita average computed
21 under subdivision a.
- 22 c. The share distributed to each city in the county having a population of one
23 thousand to four thousand nine hundred ninety-nine, inclusive, must be
24 determined by multiplying the population of that city by the product of 1.25
25 times the statewide per capita average computed under subdivision a.
- 26 d. The share distributed to each city in the county having a population of five
27 thousand or more must be determined by multiplying the population of that
28 city by the statewide per capita average for all such cities, which per capita
29 average must be computed as follows: the total of the shares computed
30 under subdivisions b and c for all cities in the state having a population of less
31 than five thousand must be subtracted from the total incorporated cities' share

1 in the state as computed under subdivision a and the balance remaining must
2 then be divided by the total population of all cities of five thousand or more in
3 the state.

4 The moneys allocated to the incorporated cities must be distributed to them monthly by the
5 state treasurer and must be deposited by the cities in a separate fund and may only be used in
6 accordance with section 11 of article X of the Constitution of North Dakota; ~~provided, that any~~
7 and an incorporated city may use ~~such~~ the fund for the construction, reconstruction, repair, and
8 maintenance of public highways within or outside ~~such~~ the city pursuant to an agreement
9 entered into between the city and any other political subdivision as authorized by section
10 54-40-08.

11 **SECTION 3. AMENDMENT.** Section 54-27-19.1 of the North Dakota Century Code is
12 amended and reenacted as follows:

13 **54-27-19.1. Township highway aid fund - Distribution.** ~~Notwithstanding any other~~
14 ~~provision of law, one cent per gallon [3.79 liters] of the tax imposed by sections 57-43.1-02 and~~
15 ~~57-43.2-02 may not be refunded and the proceeds must be distributed as provided in this~~
16 ~~section. The tax commissioner shall transfer the proceeds of one cent per gallon [3.79 liters] of~~
17 ~~the tax imposed by sections 57-43.1-02 and 57-43.2-02 to the state treasurer who shall deposit~~
18 ~~the proceeds in a township highway aid fund in the state treasury. The state treasurer shall no~~
19 less than quarterly allocate and distribute all moneys in the township highway aid fund to the
20 counties of the state based on the length of township roads in each county compared to the
21 length of all township roads in the state. To receive any funds under this section, organized
22 townships ~~shall~~ must provide fifty percent matching funds. The county treasurer shall allocate
23 the funds received to the organized townships in the county which provide fifty percent
24 matching funds based on the length of township roads in each ~~such~~ of those organized
25 ~~township~~ townships compared to the length of all township roads in the county. The funds
26 received must be deposited in the township road and bridge fund and used for highway and
27 bridge purposes. If a county ~~has no~~ does not have organized townships, or has some
28 organized and some unorganized townships, the county shall retain a pro rata portion of the
29 funds received based on the length of roads in unorganized townships compared to the length
30 of township roads in organized townships in the county. Moneys retained by a county for the
31 benefit of unorganized townships under this section must be deposited in the county road and

1 bridge fund. Moneys retained by the county treasurer due to the failure of organized townships
2 to provide required matching funds must be returned to the state treasurer who shall deposit
3 the funds in the highway tax distribution fund. The board of county commissioners shall certify
4 to the state treasurer any change in township road mileage when a change occurs and shall, by
5 July first of each even-numbered year, certify the total number of township road mileage in
6 each of the county's organized and unorganized townships. The state treasurer shall prescribe
7 the form and manner by which the certification is made.

8 **SECTION 4. AMENDMENT.** Section 57-40.3-10 of the North Dakota Century Code is
9 amended and reenacted as follows:

10 **57-40.3-10. (Effective through June 30, 2009) Transfer of revenue.** All moneys
11 collected and received under this chapter after moneys are deposited in the state aid
12 distribution fund under section 57-39.2-26.1 must be transmitted monthly by the director of the
13 department of transportation to the state treasurer to be transferred and credited as follows:

- 14 1. Ten percent to the highway fund.
- 15 2. Ninety percent to the state general fund.

16 **(Effective after June 30, 2009) Transfer of revenue.** All moneys collected and
17 received under this chapter must be transmitted monthly by the director of the department of
18 transportation to the state treasurer for the first two million seven hundred thousand dollars per
19 biennium to be transferred to the township highway fund and then to be transferred and
20 credited to the general fund.

21 **SECTION 5. AMENDMENT.** Section 57-43.1-06 of the North Dakota Century Code is
22 amended and reenacted as follows:

23 **57-43.1-06. Refund to prevent taxation by multiple jurisdictions.** Any person to
24 whom motor vehicle fuel is sold on which the tax imposed by this chapter has been paid, who
25 thereafter removes the fuel from this state for sale or resale in another state or to a state which
26 requires payment of a tax upon the use of the fuel in that state, must be granted a refund of the
27 tax that was paid pursuant to this chapter. The refund may be granted only upon application to
28 the commissioner in the manner prescribed by the commissioner and must include proof that
29 fuel for sale or resale in another state was reported to the taxing agency of that state, or in the
30 case of a consumer, proof of payment of the tax imposed by the other state. ~~The refund may~~
31 ~~not be reduced by the one cent per gallon [3.79 liters] tax designated for the township highway~~

1 ~~aid fund.~~ A claim for refund under this section must be made within one year from the date the
2 fuel was removed to another state for sale, resale, or use in another state.

3 **SECTION 6. AMENDMENT.** Section 57-43.2-04.2 of the North Dakota Century Code
4 is amended and reenacted as follows:

5 **57-43.2-04.2. Refund to prevent taxation by multiple jurisdictions.** Any person to
6 whom special fuel is sold on which the tax imposed by this chapter has been paid, who
7 thereafter removes the fuel from this state for sale or resale in another state or to a state that
8 requires payment of a tax upon the use of the fuel in that state, must be granted a refund of the
9 tax that was paid pursuant to this chapter. The refund may be granted only upon application to
10 the commissioner in the manner prescribed by the commissioner and must include proof that
11 fuel for sale or resale in another state was reported to the taxing agency of that state, or in the
12 case of a consumer, proof of payment of the tax imposed by the other state. ~~The refund may~~
13 ~~not be reduced by the one cent per gallon [3.79 liters] tax designated for the township highway~~

14 ~~aid fund.~~ A claim for refund under this section must be made within one year from the date the
15 fuel was removed to another state for sale, resale, or use in another state.

16 **SECTION 7. REPEAL.** Section 39-04.2-03 of the North Dakota Century Code is
17 repealed.

18 **SECTION 8. EXPIRATION DATE.** Section 4 of this Act is effective through June 30,
19 2011, and after that date is ineffective.