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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 subsection 19 of section 57-43.1-01 of the North
2 Dakota Century Code, relating to the definition of motor vehicle fuel; and to provide an effective
3 date.

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

5 **SECTION 1. AMENDMENT.** Subsection 19 of section 57-43.1-01 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 19. "Motor vehicle fuel" means all products commonly or commercially known or sold
8 as gasoline, including casinghead and absorption or natural gasoline, regardless of
9 their classifications or uses, and any liquid which, when subjected to distillation in
10 accordance with the standard method of test for distillation of gasoline, naphtha,
11 kerosene, and similar petroleum products (American society for testing materials
12 designation D-86), shows not less than ten percent distilled (recovered) below
13 three hundred forty-seven degrees Fahrenheit [175 degrees Celsius] and not less
14 than ninety-five percent distilled (recovered) below four hundred sixty-four degrees
15 Fahrenheit [240 degrees Celsius] but does not include aviation fuel or fuel used as
16 a component of or additive to another product when the use is not intended to
17 result in combustion. It includes agriculturally derived alcohol blended with
18 gasoline, used in a pure state, or if blended with another agriculturally derived
19 liquid.

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