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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 3 of section 57-43.1-02 and subsection 2 of
2 section 57-43.2-02 of the North Dakota Century Code, relating to motor vehicle fuel tax and
3 special fuel tax imposed on fuels produced by a refiner.

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

5 **SECTION 1. AMENDMENT.** Subsection 3 of section 57-43.1-02 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 3. A refiner, supplier, or distributor shall remit the tax imposed by this section on
8 motor vehicle fuel used, on the wholesale distribution of motor vehicle fuel to a
9 retailer, and on direct sales of motor vehicle fuel to a consumer.

10 **SECTION 2. AMENDMENT.** Subsection 2 of section 57-43.2-02 of the North Dakota
11 Century Code is amended and reenacted as follows:

12 2. A refiner, supplier, distributor, or retailer shall remit the tax imposed by this section
13 on special fuel used and on direct sales of special fuel to a customer.