

**Sixty-second Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 4, 2011**

SENATE BILL NO. 2197
(Senators Wardner, Robinson, Krebsbach)
(Representatives Kempenich, Monson, Williams)

AN ACT to create and enact a new subsection to section 57-43.2-05 of the North Dakota Century Code, relating to licensing requirements for the special fuels tax; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new subsection to section 57-43.2-05 of the North Dakota Century Code is created and enacted as follows:

Based on the information provided in a special fuels retailer's license application and on the special fuels tax laws in effect at the time the application is filed, the tax commissioner may determine, on those conditions and terms as the commissioner deems reasonable and necessary, that a special fuels retailer license is not required.

- a. If there is a subsequent change in the special fuels tax laws that would require the person to obtain a license, the tax commissioner shall notify the person of the change and that a license application must be submitted. The person shall submit an application within thirty days of the notice provided in this subdivision. If the application is not filed, the tax commissioner may take the action necessary to enforce the license requirements of this section.
- b. If there is a subsequent change in the applicant's business practices that may require the person to obtain a retail license, the person must submit a revised license application. The tax commissioner shall review the revised application and make a redetermination as to whether a special fuels license is required.
- c. If the tax commissioner determines there was an omission or erroneous information provided in a license application and that a license would have been required under this section if correct and complete information had been provided, the tax commissioner shall assess tax, penalty, and interest from the date the license application was received. The tax must be assessed as provided in section 57-43.2-15 and must be based on the best information available. Subsection 4 of section 57-43.2-14 applies to the time period in which an assessment may be made under this subsection.

SECTION 2. EFFECTIVE DATE. This Act is effective for special fuels retailer's license applications filed after June 30, 2011.

President of the Senate

Speaker of the House

Secretary of the Senate

Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-second Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2197.

Senate Vote: Yeas 35 Nays 10 Absent 2

House Vote: Yeas 93 Nays 0 Absent 1

Secretary of the Senate

Received by the Governor at _____ M. on _____, 2011.

Approved at _____ M. on _____, 2011.

Governor

Filed in this office this _____ day of _____, 2011,

at _____ o'clock _____ M.

Secretary of State