

Introduced by

Senators Armstrong, Campbell, Miller

Representatives Porter, Skarphol, Streyle

1 A BILL for an Act to create and enact section 57-43.2-04.7 of the North Dakota Century Code,
2 relating to a special fuels tax refund for North Dakota taxes paid on special fuels used to
3 operate the power take-off unit or auxiliary engines of a motor vehicle; and to provide an
4 effective date.

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

6 **SECTION 1.** Section 57-43.2-04.7 of the North Dakota Century Code is created and
7 enacted as follows:

8 **57-43.2-04.7. Refund of tax for fuel used for power take-off or auxiliary engines.**

9 A person that purchases and uses any special fuel, on which the North Dakota special fuels
10 tax under this chapter has been paid, for the operation of a power take-off unit, or auxiliary
11 engines fueled from the same supply tank as the vehicle, is entitled to apply for and obtain a
12 refund of a portion of the tax paid as provided in this section. The tax imposed under section
13 57-43.2-03 must be deducted from the refund.

14 1. The commissioner shall prescribe and make available the forms for refund claims
15 under this section.

16 2. The applicant shall provide with a refund claim under this section:

17 a. Original sales receipts and bulk fuel invoices showing the seller's name and
18 address, date, number of gallons, type of fuel, price per gallon, purchaser's name
19 and address, and one of the following:

20 (1) The dollar amount of tax paid;

21 (2) The rate of tax applied; or

22 (3) A notation by the seller that North Dakota tax under this chapter is included
23 in the price.

- 1 b. If bulk fuel is used, the dispersal records showing the dates of dispersals, number
2 of gallons withdrawn, and the vehicle into which the fuel was transferred plus the
3 original invoice for bulk storage.
- 4 c. The information from the vehicle's computerized information system and global
5 positioning system as required by the commissioner to verify gallons of fuel that
6 qualify for the refund claim.

7 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable fuel purchased after
8 June 30, 2013.