

SENATE BILL NO. 2175

Introduced by

Senators Klein, O'Connell, Wanzek

Representatives Boe, D. Johnson, Pollert

1 A BILL for an Act to amend and reenact sections 57-43.1-03.1 and 57-43.2-19 of the North
2 Dakota Century Code, relating to fuel tax refunds and the special fuels excise tax.

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

4 **SECTION 1. AMENDMENT.** Section 57-43.1-03.1 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-43.1-03.1. Refund of tax for fuel used for agricultural purposes - Reductions.**

7 Any consumer who buys or uses any motor vehicle fuel for an agricultural purpose on which
8 the motor vehicle fuel tax has been paid may file a claim with the commissioner for a refund
9 under this chapter. ~~The amount of the tax refund under this section must be reduced by seven-~~
10 ~~cents per gallon [3.79 liters] except for those fuels used in aircraft or with respect to refunds-~~
11 ~~claimed by aircraft fuel users. The amount per gallon [3.79 liters] withheld from the refund must-~~
12 ~~be deposited in the agricultural research fund.~~

13 **SECTION 2. AMENDMENT.** Section 57-43.2-19 of the North Dakota Century Code is
14 amended and reenacted as follows:

15 **57-43.2-19. (Effective through June 30, 2015) Transfer, deposit, and distribution of**
16 **funds.**

17 All taxes, license fees, penalties, and interest collected under this chapter must be
18 transferred to the state treasurer who shall deposit moneys in a highway tax distribution fund,
19 except all special fuels excise taxes collected on sales of diesel fuel to a railroad under section
20 57-43.2-03 of up to two hundred fifty thousand dollars per year must be transferred to the state
21 treasurer who shall deposit the moneys in the highway-rail grade crossing safety projects fund.
22 The highway tax distribution fund must be distributed in the manner as prescribed by section
23 54-27-19.

1 **(Effective after June 30, 2015) Transfer, deposit, and distribution of funds.** All taxes,
2 license fees, penalties, and interest collected under this chapter must be transferred to the state
3 treasurer who shall deposit moneys in a highway tax distribution fund-, except up to two million
4 dollars per biennium of all special fuels excise taxes collected under section 57-43.2-03 must be
5 transferred to the state treasurer who shall deposit the moneys in the agricultural research fund.
6 The highway tax distribution fund must be distributed in the manner as prescribed by section
7 54-27-19.