

Introduced by

Senators Luick, Dotzenrod

Representatives Mitskog, Skroch

1 A BILL for an Act to amend and reenact subsection 1 of section 57-43.1-02 and subsection 1 of
2 section 57-43.2-02 of the North Dakota Century Code, relating to the tax imposed on motor
3 vehicle fuels and special fuels; and to provide an effective date.

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

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

7 1. Except as otherwise provided in this section, a tax of ~~twenty-three~~thirty~~twenty-seven~~
8 cents per gallon [3.79 liters] is imposed on all motor vehicle fuel sold or used in this
9 state.

10 **SECTION 2. AMENDMENT.** Subsection 1 of section 57-43.2-02 of the North Dakota
11 Century Code is amended and reenacted as follows:

12 1. Except as otherwise provided in this chapter, an excise tax of
13 ~~twenty-three~~thirty~~twenty-seven~~ cents per gallon [3.79 liters] is imposed on the sale or
14 delivery of all special fuel sold or used in this state. For the purpose of determining the
15 tax upon compressed natural gas and liquefied natural gas under this section, one
16 hundred twenty cubic feet [3.40 cubic meters] of compressed natural gas, and one
17 and seven-tenths gallons [6.44 liters] of liquefied natural gas is equal to one gallon
18 [3.79 liters] of other special fuel.

19 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
20 June 30, 2019.