

**FISCAL NOTE**  
**HOUSE BILL NO. 1099**  
**LC# 23.8107.01000**  
**01/03/2023**  
**Revised - 01/03/2023**

**1 - State Fiscal Effect**

*Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2021-2023 Biennium		2023-2025 Biennium		2025-2027 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures						
Appropriations						

**2 - County, City, School District, and Township Fiscal Effect**

*Identify the fiscal effect on the appropriate political subdivision.*

	2021-2023 Biennium	2023-2025 Biennium	2025-2027 Biennium
Counties			
Cities			
School Districts			
Townships			

**3 - Bill and Fiscal Impact Summary**

*Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

Repealing section 57-43.1-03 of the North Dakota Century Code, relating to refund of tax for fuel used for an industrial purpose.

**4 - Fiscal Impact Sections Detail**

*Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Section 57-43.1-03 of the North Dakota Century Code relates to the refund of tax for fuel used for an industrial purpose. Repealing section 57-43.1-03 of the North Dakota Century Code will cause an increase in revenue to the Highway Tax Distribution Fund and a decrease in revenue to the Agricultural Products Utilization Fund.

## 5 - Revenues Detail

*For information shown under state fiscal effect in 1 or 2, please explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

It is not known how many industrial motor fuel refund claims will be made during the 2023-2025 biennium. Because of this, the fiscal impact cannot be determined.

Details on industrial motor fuel refund claims for prior fiscal years are as follows:

Fiscal Year 2022: 16 Claims, 111,049 Gallons, \$-24,986 from the Highway Tax Distribution Fund, \$555 to the Agricultural Products Utilization Fund

Fiscal Year 2021: 17 Claims, 182,810 Gallons, \$-41,132 from the Highway Tax Distribution Fund, \$914 to the Agricultural Products Utilization Fund

Fiscal Year 2020: 20 Claims, 137,922 Gallons, \$-31,032 from the Highway Tax Distribution Fund, \$690 to the Agricultural Products Utilization Fund

Fiscal Year 2019: 15 Claims, 29,643 Gallons, \$-6,670 from the Highway Tax Distribution Fund, \$148 to the Agricultural Products Utilization Fund

## 6 - Expenditures Detail

*For information shown under state fiscal effect in 1 or 2, please explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

## 7 - Appropriations Detail

*For information shown under state fiscal effect in 1 or 2, please explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

## Contact Information

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