

Sixty-ninth
Legislative Assembly
of North Dakota

FIRST ENGROSSMENT

ENGROSSED HOUSE BILL NO. 1281

Introduced by

Representatives Pyle, Berg, Brandenburg, Christy, Kiefert, Novak, Vollmer

Senators Kessel, Luick, Patten, Weber, Weston

1 A BILL for an Act to amend and reenact sections 57-43.1-03.3, 57-43.2-04.5, and 57-43.3-03.1
2 of the North Dakota Century Code, relating to motor vehicle fuel tax, special fuels tax, and
3 aviation fuel tax refunds for fuels purchased by fire departments; and to provide an effective
4 date.

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

6 **SECTION 1. AMENDMENT.** Section 57-43.1-03.3 of the North Dakota Century Code is
7 amended and reenacted as follows:

8 **57-43.1-03.3. Refund ~~to emergency-~~ Emergency medical services operation - Fire**
9 **department.**

10 1. Upon application to the commissioner, the operator of an emergency medical services
11 operation licensed under chapter 23-27 or a fire department is entitled to a refund of
12 taxes paid under this chapter for motor vehicle fuel purchased and used by the
13 emergency medical services operation or fire department.

14 2. The refund provided for in this section is not subject to reduction for deposit in the
15 agricultural products utilization fund or the agricultural research fund.

16 3. For purposes of this section, "fire department" means a fire department or fire district
17 that has filed a certificate of existence under section 18-04-02 which has been
18 approved.

19 **SECTION 2. AMENDMENT.** Section 57-43.2-04.5 of the North Dakota Century Code is
20 amended and reenacted as follows:

57-43.2-04.5. Refund to emergency- Emergency medical services operation - Fire department.

1. Upon application to the commissioner, the operator of an emergency medical services operation licensed under chapter 23-27 or a fire department is entitled to a refund of taxes paid under this chapter for special fuel purchased and used by the emergency medical services operation or fire department.

2. For purposes of this section, "fire department" means a fire department or fire district that has filed a certificate of existence under section 18-04-02 which has been approved.

SECTION 3. AMENDMENT. Section 57-43.3-03.1 of the North Dakota Century Code is amended and reenacted as follows:

57-43.3-03.1. Refund to emergency- Emergency medical services operation - Fire department.

1. Upon application to the commissioner, the operator of an emergency medical services operation licensed under chapter 23-27 or a fire department is entitled to a refund of taxes paid under this chapter for aviation fuel purchased and used by the emergency medical services operation or fire department.

2. For purposes of this section, "fire department" means a fire department or fire district that has filed a certificate of existence under section 18-04-02 which has been approved.

SECTION 4. EFFECTIVE DATE. This Act is effective for taxable events occurring after June 30, 2025.