Sixty-ninth Legislative Assembly of North Dakota

## **SENATE BILL NO. 2179**

Introduced by

Senators Thomas, Boehm, Weber

Representatives D. Anderson, Porter, M. Ruby

- 1 A BILL for an Act to amend and reenact section 23.1-13-16 of the North Dakota Century Code,
- 2 relating to inspection fees.

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

- 4 **SECTION 1. AMENDMENT.** Section 23.1-13-16 of the North Dakota Century Code is
- 5 amended and reenacted as follows:
- 6 **23.1-13-16.** Inspection fees.
- 7 Every person licensed by the tax commissioner as a motor vehicle fuel or special fuels
- 8 dealer shall pay to the tax commissioner an inspection fee of one-fortieth of one cent per gallon
- 9 [3.79 liters] for every gallon [3.79 liters] of gasoline, kerosene, tractor fuel, heating oil, or diesel
- 10 fuel sold or used during a calendar month except those gallons sold out of state or those
- 11 gallons sold as original package sales as defined in chapters 57-43.1 and 57-43.2. The fee
- must accompany the monthly report required in the following section and is due no later than
- 13 the twenty-fifth day of each calendar month for the preceding month. The tax commissioner
- 14 shall forward all money collected under this section to the state treasurer monthly, and the state
- 15 treasurer shall place the money in the general fund of the statedeposit the funds in the
- department of environmental quality operating fund. The moneys must be used, subject to
- 17 legislative appropriations, for the state fuel inspection program. The tax commissioner shall
- make available annually a report by licensed dealer listing the number of gallons [liters] of motor
- 19 vehicle fuel and special fuels upon which the inspection fee has been paid. The provisions of
- 20 chapters 57-43.1 and 57-43.2 pertaining to the administration of motor vehicle fuel and special
- 21 fuels taxes not in conflict with the provisions of this chapter govern the administration of the
- 22 inspection fee levied by this chapter.