

## INITIATED MEASURES

### FOUR CENT GASOLINE TAX

**An Act to amend and re-enact Sections 2, 3 and 5 of Chapter 166, Session Laws of North Dakota for the year 1929, and providing for a tax of four cents per gallon upon motor vehicle fuels, and further providing for the distribution of the revenues derived from said tax.**

*Be It Enacted by the People of the State of North Dakota:*

§ 1. That Sections 2, 3 and 5 of Chapter 166, Session Laws of the State of North Dakota for the year 1929, are hereby amended and re-enacted to read as follows:

§ 2. AMENDMENT.] That each and every dealer in motor vehicle fuel, as defined in this Act, who is now engaged, or who may hereafter engage in his own name, or in the name of others, or in the name of his representative or agents, in this State, in the sale or use of motor vehicle fuel as herein defined, shall, not later than the 15th day of each calendar month render to the State Auditor, on forms prescribed, prepared, and furnished by the State Auditor, a sworn statement of the number of gallons of motor vehicle fuel sold or used by him or them during the preceding calendar month, which statement shall be sworn to by one of the principal officers, in case of domestic corporation; or by the resident general agent, or agents, or attorney-in-fact, or by a chief accountant or officer in case of a foreign corporation; by the managing agent or owner in case of a firm, association or individual; and shall contain a statement of the quantities of motor vehicle fuel sold or used within the State of North Dakota from his or their respective places of business, and if any of such motor vehicle fuel has been sold and delivered by said dealer to customers in the original package, whether in tank cars, barrels or other packages and in the same form and condition in which the same was imported, said statement shall show the amount of motor vehicle fuel so sold and the names and addresses of the persons, firm or corporations to whom the same was sold.

Said dealer shall pay a license tax of four cents per gallon on all motor vehicle fuel used and sold by him, other than such fuel sold by him or them, in the original packages as above specified, and shall have the option of paying said tax of four cents per gallon on all motor vehicle fuel sold by him or them, in the State, in the original packages in which the same was imported as above specified.

Whenever any sale is made by a dealer of motor vehicle fuel in the original packages in which the same was imported as above specified, such dealer shall deliver to the purchaser thereof an invoice of such motor vehicle fuel, stating the name and address of the purchaser, the quantity and kind of fuel sold, and whether or not said dealer assumes and agrees to pay the license tax on said fuel above specified, and such dealer shall transmit to the State Auditor at the

same time he shall render the statement above specified, duplicate copies of all such invoices issued and delivered by him during the period covered by such statement.

§ 3. AMENDMENT.] Every dealer paying such license tax or being liable for the payment thereof, shall be entitled to charge and collect the sum of four cents per gallon, on such motor fuel sold by him, as a part of the selling price thereof.

§ 5. AMENDMENT.] That said license tax in respect to motor vehicle fuel sold or used in any calendar month, shall be paid at the same time the statement provided for in Section 2 hereof is rendered, to the State Auditor, who shall receipt to the dealer therefor, and shall forthwith pay over all the money thus received to the State Treasurer, except such money as shall have been expended by said State Auditor for the purpose of making refunds as herein provided. The State Treasurer shall promptly credit to the State Highway Commission three-fourths of said license tax. The money so credited, being three-fourths of said license tax, is hereby appropriated to be used by such Commission for the construction, reconstruction, maintenance or repairs of highways or roads under the jurisdiction of said Commission. One-fourth of said license tax so received by the State Treasurer, shall be deposited by him to a "County Highway Aid Fund." During the months of January, April, July and October of each year, the State Treasurer, upon the warrant of the State Auditor, shall apportion and disburse all of the moneys in such "County Highway Aid Fund" not previously disbursed, including interest received thereon, to the various Counties of the State in the same proportion and ratio as the motor vehicle registration fund collected in each County shall bear to the total motor vehicle registration fund collected in all the Counties of the State during the entire preceding calendar year as shown by the certificate of the Registrar of Motor Vehicles. Such moneys so received by the respective Counties shall be set aside in a separate fund, under the jurisdiction and control of the Board of County Commissioners and appropriated and employed solely by such Counties in the construction, reconstruction, maintenance and repair of county highways, bridges and culverts thereon leading up to and connecting with federal aid and state aid highways. On making the payments to the State Auditor as provided in this section, the dealer shall first deduct from the amount of tax due, one and one-half per centum thereof to cover the cost of collecting said tax and transmitting the same to the State Auditor, provided, that in order to reimburse the State on account of the expenses of carrying the provisions of this Act into effect, the State Auditor is hereby authorized and directed to credit to the General Fund of the State, on the first day of July of each year, the sum of twenty-five thousand dollars out of the moneys collected as a license tax under the provisions of this Act.

Disapproved June 25, 1930. 83681 to 81758.

**SUNDAY THEATRES, SHOWS AND MOVIES**

An Act permitting the operation of theatres on Sunday after 1:30 o'clock P. M.

*Be It Enacted by the People of the State of North Dakota:*

§ 1. It shall be lawful to conduct, run and operate theatres, shows, moving picture shows including talking pictures and give public exhibitions on the first day of the week commonly called the Sabbath, provided: That such shows, theatres and exhibitions shall not be run and operated before the hour of One Thirty P. M. on such days.

§ 2. Section 9231 Compiled Laws North Dakota for the year 1913 and all Acts in conflict herewith are hereby repealed.

Disapproved June 25, 1930. 96990 to 84629.

**REFERRED MEASURES****CHAPTER 122**

(S. B. 104—Session Laws 1929)

**REPEAL DEPOSITORS' GUARANTY FUND ACT**

An Act providing for the discontinuance of further assessments by the Depositors' Guaranty Fund Commission for the collection and distribution of its assets, the dissolution of such commission, the disposition of its books, records and assets, and repealing all acts or parts of acts in conflict herewith.

Approved June 25, 1930. 94124 to 55853.

**CHAPTER 130**

(S. B. 196—Session Laws 1929)

**ONE MAN GAME AND FISH COMMISSION**

An Act to amend and re-enact Section 10322A3 Supplement to the compiled Laws of 1913, relating to the Game and Fish Department of the State of North Dakota.

Approved June 25, 1930. 91443 to 59329.