

## FERTILIZER INSPECTION FEE COLLECTIONS

North Dakota Century Code Section 19-20.1-06 (attached as an appendix) requires every licensed person who distributes a fertilizer, soil amendment, or plant amendment to a nonlicensed person in this state to file an annual statement with the Agriculture Commissioner setting forth the number of net tons of each fertilizer, soil amendment, or plant amendment distributed and requires a licensed end user to report all sales and purchases. The person filing the statement must do so on or before January 31<sup>st</sup> of the following calendar year and must pay the appropriate tonnage tax.

The tonnage tax is an inspection fee and is assessed at the rate of 20 cents per ton. The inspection fee may not be less than \$10. Sales to manufacturers or exchanges between them are exempt from the inspection fee. Fees collected under this section are to be used for the costs of inspection, sampling, and analysis, and other expenses necessary for the administration of the chapter.

Inspection fees collected under Section 19-20.1-06 that relate to products other than anhydrous ammonia are deposited in the general fund. Section 19-20.2-08.1 provides that any inspection fees collected that relate to anhydrous ammonia distribution are to be deposited in the anhydrous ammonia storage facility inspection fund.

The table below provides detail regarding general fund collections of inspection fees relating to products other than anhydrous ammonia:

	<b>2007-09 Biennium Actual</b>	<b>2009-11 Biennium Estimate</b>	<b>2011-13 Biennium Estimate</b>
Product tonnage inspection fees deposited in the general fund	\$789,081	\$785,000	\$785,000

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