

**Sixtieth Legislative Assembly of North Dakota  
In Regular Session Commencing Wednesday, January 3, 2007**

HOUSE BILL NO. 1138  
(Representatives Vigesaa, Drovdal, Haas, Metcalf, Uglen)  
(Senator Klein)

AN ACT to create and enact a new section to chapter 57-43.1, a new section to chapter 57-43.2, and a new section to chapter 57-43.3 of the North Dakota Century Code, relating to motor vehicle excise tax, special fuels tax, and aviation fuel tax refunds for fuels purchased by emergency medical services operations; and to provide an effective date.

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

**SECTION 1.** A new section to chapter 57-43.1 of the North Dakota Century Code is created and enacted as follows:

**Refund to emergency medical services operation.** Upon application to the commissioner, the operator of an emergency medical services operation licensed under chapter 23-27 is entitled to a refund of taxes paid under this chapter for motor vehicle fuel purchased and used by the emergency medical services operation. The refund provided for in this section is not subject to reduction for deposit in the agricultural fuel tax fund, the ethanol production incentive fund, or the agricultural research fund.

**SECTION 2.** A new section to chapter 57-43.2 of the North Dakota Century Code is created and enacted as follows:

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

**SECTION 3.** A new section to chapter 57-43.3 of the North Dakota Century Code is created and enacted as follows:

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

**SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable events occurring after June 30, 2007.

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Speaker of the House

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President of the Senate

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Chief Clerk of the House

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Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixtieth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1138.

House Vote:      Yeas    93      Nays    0      Absent    1

Senate Vote:    Yeas    44      Nays    1      Absent    2

\_\_\_\_\_  
Chief Clerk of the House

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2007.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2007.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2007,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State