

January 6, 2017

PROPOSED AMENDMENTS TO SENATE BILL NO. 2049

Page 1, line 2, replace "subsection 1 of section" with "sections"

Page 1, line 2, remove the second "section"

Page 1, line 5, after "tax" insert "; and to provide an effective date"

Page 3, replace lines 1 through 5 with:

"SECTION 5. AMENDMENT. Section 57-43.3-03 of the North Dakota Century Code is amended and reenacted as follows:

57-43.3-03. Refund of tax.

1. A consumer who paid the tax imposed by section 57-43.3-02 may file a claim for a refund with the commissioner pursuant to the refund provisions in chapter 57-43.1. ~~The tax imposed by section 57-43.3-04 must be deducted from the refund.~~
2. Any person to whom aviation fuel is sold on which the tax imposed by this chapter has been paid who thereafter removes the fuel from this state for sale or resale in another state or to a state that requires payment of a tax upon the use of the fuel in that state must be granted a refund of the tax that was paid pursuant to this chapter. The refund may be granted only upon application to the commissioner in the manner prescribed by the commissioner and must include proof that fuel for sale or resale in another state was reported to the taxing agency of that state, or in the case of a consumer, proof of payment of the tax imposed by the other state. A claim for refund under this section must be made within one year from the date the fuel was removed to another state for sale, resale, or use in another state.
3. When a person purchasing aviation fuel for resale purposes pays the tax imposed by this chapter and later makes a sale of the fuel to an agency of the United States government, the person may apply to the commissioner for a refund of the tax.
4. The tax commissioner shall deposit in a fund known as the aviation fuel tax refund reserve, such amounts from aviation fuel tax collections as the commissioner deems necessary to pay refunds to persons entitled to refunds under this section.

Page 3, line 9, overstrike "pursuant to" and insert immediately thereafter "under"

Page 3, line 10, overstrike "deposited in"

Page 3, line 11, overstrike "the office of" and insert immediately thereafter "transferred to"

Page 3, after line 20, insert:

"SECTION 8. EFFECTIVE DATE. Sections 4 and 7 of this Act are effective for taxable purchases made after June 30, 2017."

Renumber accordingly