

Introduced by

Senators Luick, Dotzenrod

Representatives Mitskog, Skroch

1 A BILL for an Act to amend and reenact subsection 1 of section 57-43.1-02 and subsection 1 of
2 section 57-43.2-02 of the North Dakota Century Code, relating to the tax imposed on motor
3 vehicle fuels and special fuels; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-43.1-02 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 1. Except as otherwise provided in this section, a tax of ~~twenty-three~~thirty cents per
8 gallon [3.79 liters] is imposed on all motor vehicle fuel sold or used in this state.

9 **SECTION 2. AMENDMENT.** Subsection 1 of section 57-43.2-02 of the North Dakota
10 Century Code is amended and reenacted as follows:

11 1. Except as otherwise provided in this chapter, an excise tax of ~~twenty-three~~thirty cents
12 per gallon [3.79 liters] is imposed on the sale or delivery of all special fuel sold or used
13 in this state. For the purpose of determining the tax upon compressed natural gas and
14 liquefied natural gas under this section, one hundred twenty cubic feet [3.40 cubic
15 meters] of compressed natural gas, and one and seven-tenths gallons [6.44 liters] of
16 liquefied natural gas is equal to one gallon [3.79 liters] of other special fuel.

17 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
18 June 30, 2019.