

Sixty-sixth  
Legislative Assembly  
of North Dakota

ENGROSSED SENATE BILL NO. 2288

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

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