

HOUSE BILL NO. 1464

Introduced by

Representatives Steiner, J. Nelson, D. Ruby

Senator Kreun

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

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

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

6 **57-43.1-02. Tax imposed on motor vehicle fuels.**

- 7 1. Except as otherwise provided in this section, a tax of ~~twenty-three~~twenty-five cents per
8 gallon [3.79 liters] ~~through June 30, 2022,~~ and twenty-seven cents per gallon [3.79
9 liters] thereafter is imposed on all motor vehicle fuel sold or used in this state.
- 10 2. A refiner, supplier, or distributor shall remit the tax imposed by this section on motor
11 vehicle fuel used, on the wholesale distribution of motor vehicle fuel to a retailer, and
12 on direct sales of motor vehicle fuel to a consumer.
- 13 3. The tax imposed by this section does not apply on a sale by a supplier to another
14 supplier, on a sale by a supplier to a distributor, on a sale by a distributor to another
15 distributor, on an export, or on a sale to an exempt consumer.
- 16 4. The person required to remit the tax imposed by this section shall pass the tax on to
17 the retailer and to the consumer. A retailer who paid the tax to the supplier or
18 distributor shall pass the tax on to the consumer.
- 19 5. The person required to remit the tax imposed by this section shall pay the tax to the
20 commissioner by the twenty-fifth day of the calendar month after the month during
21 which the motor vehicle fuel was sold or used by the person. When the twenty-fifth day
22 of the calendar month falls on a Saturday, Sunday, or legal holiday, the due date is the
23 first working day after the Saturday, Sunday, or legal holiday. When payment is made
24 by mail, the payment is timely if the envelope containing the payment is postmarked

1 by the United States postal service or other postal carrier service before midnight of
2 the due date.

3 6. The commissioner shall pay over all of the money received during each calendar
4 month to the state treasurer.

5 **SECTION 2. AMENDMENT.** Section 57-43.2-02 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-43.2-02. Tax imposed.**

- 8 1. Except as otherwise provided in this chapter, an excise tax of ~~twenty-three~~twenty-five
9 cents per gallon [3.79 liters] through June 30, 2022, and twenty-seven cents per gallon
10 [3.79 liters] thereafter is imposed on the sale or delivery of all special fuel sold or used
11 in this state. For the purpose of determining the tax upon compressed natural gas and
12 liquefied natural gas under this section, one hundred twenty cubic feet [3.40 cubic
13 meters] of compressed natural gas, and one and seven-tenths gallons [6.44 liters] of
14 liquefied natural gas is equal to one gallon [3.79 liters] of other special fuel.
- 15 2. A refiner, supplier, distributor, or retailer shall remit the tax imposed by this section on
16 special fuel used and on direct sales of special fuel to a customer.
- 17 3. The tax imposed by this section does not apply on sales by a supplier to another
18 supplier, on a sale by a supplier to a distributor, on a sale by a distributor to another
19 distributor, on a sale by a distributor to a retailer, on an export, or on a sale to an
20 exempt consumer.
- 21 4. The person required to remit the tax imposed by this section shall pass the tax on to
22 the customer.
- 23 5. The person required to remit the tax imposed by this section shall pay the tax to the
24 commissioner by the twenty-fifth day of the calendar month after the month during
25 which the special fuel was sold or used by the person. When the twenty-fifth day of the
26 calendar month falls on a Saturday, Sunday, or legal holiday, the due date is the first
27 working day after the Saturday, Sunday, or legal holiday. When payment is made by
28 mail, the payment is timely if the envelope containing the payment is postmarked by
29 the United States postal service or other postal carrier service before midnight of the
30 due date.

Sixty-seventh
Legislative Assembly

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2 month to the state treasurer.