

CHAPTER 79-02-02 OILSEED TAX REPORTS AND REFUNDS

Section	
79-02-02-01	Definitions
79-02-02-02	Purpose of Oilseed Tax
79-02-02-03	Reports - Form and Content
79-02-02-04	Oilseed Tax Refund

79-02-02-01. Definitions.

Unless otherwise defined, or made inappropriate by context, all words used in this chapter shall have that meaning given to them under North Dakota Century Code chapter 4-10.2.

History: Amended effective June 1, 1990; June 1, 1992.

General Authority: NDCC 28-32-02

Law Implemented: NDCC 4-10.2-02

79-02-02-02. Purpose of oilseed tax.

The purpose of the oilseed tax is to promote and provide better methods of production, development, processing, and marketing of sunflowers, safflower, rapeseed or canola, crambe, and flax so that persons involved in these industries and North Dakota are benefited.

History: Amended effective June 1, 1990.

General Authority: NDCC 28-32-02

Law Implemented: NDCC 4-10.2-01

79-02-02-03. Reports - Form and content.

Every first purchaser shall, within fifteen days after the end of each calendar quarter, file a quarterly oilseed promotion report including the remittance of assessment fees for that quarter, with the council in the form and containing the information as prescribed by the council. Calendar quarters shall end on March thirty-first, June thirtieth, September thirtieth, and December thirty-first of each year.

History: Amended effective June 1, 1990; June 1, 1992.

General Authority: NDCC 28-32-02

Law Implemented: NDCC 4-10.2-08

79-02-02-04. Oilseed tax refund.

Any grower desiring a refund of the grower's sunflower, safflower, rapeseed or canola, crambe, or flax assessment shall make application by personal letter to the chairman of the oilseed council. The application or request for refund shall be made within sixty days following the assessment or final settlement. Upon receipt of the grower's personal letter of application or request for refund, the council shall send to the grower a refund application blank which must be returned by the grower within sixty days from the date of mailing the refund application blank.

History: Amended effective June 1, 1990.

General Authority: NDCC 28-32-02

Law Implemented: NDCC 4-10.2-09