

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1462

That the Senate recede from its amendments as printed on pages 986-989 of the House Journal and pages 823-826 of the Senate Journal and that Engrossed House Bill No. 1462 be amended as follows:

Page 1, line 1, replace "sections 57-43.1-02.2, 57-43.1-12.1, 57-43.2-03.1," with "section"

Page 1, line 2, remove "57-43.2-04.4," and remove ", 57-43.3-02.2, 57-43.3-09, 57-43.3-14, 57-43.3-18, 57-43.3-28, and"

Page 1, line 3, remove "chapter 57-43.4" and replace "collection by the supplier of" with "use of dyed special fuel in a licensed motor vehicle and penalties"

Page 1, remove line 4

Page 1, line 5, remove "administration, enforcement, and penalties" and remove "57-43.1-02,"

Page 1, line 6, remove "57-43.1-14, 57-43.1-16," remove "57-43.1-26," replace "57-43.2-02," with "and", and remove the seventh comma

Page 1, line 7, remove "57-43.2-04.1, 57-43.2-05, 57-43.2-07, 57-43.2-11, 57-43.2-21, and 57-43.3-02"

Page 1, line 8, replace "collection by suppliers of motor vehicle, special fuels, aviation" with "definitions for special fuels tax purposes"

Page 1, remove line 9

Page 1, line 10, remove "penalties" and replace "sections 57-43.1-27 and 57-43.3-24" with "section 57-43.2-02.2"

Page 1, line 11, replace "motor vehicle fuels tax imposition and credit for losses and aviation fuel" with "refunds of special fuels"

Page 1, line 12, remove "collection allowances"

Page 1, remove lines 14 through 24

Page 2, remove lines 1 through 31

Page 3, remove lines 1 through 31

Page 4, remove lines 1 through 31

Page 5, remove lines 1 through 31

Page 6, remove lines 1 through 31

Page 7, remove lines 1 through 31

Page 8, remove lines 1 through 31

Page 9, remove lines 1 through 11

Page 9, replace lines 14 through 23 with:

"57-43.1-24. Deduction of cost of collecting. ~~On making payments to the commissioner as provided in~~ The person required to remit the tax imposed by this chapter, the dealer shall ~~deduct~~ retain two percent ~~from~~ of the amount of tax due, up to a maximum of three hundred dollars per month, to cover the cost of collecting the tax and transmitting it to the commissioner. This provision does not apply to any tax on excess inventory losses or to additional taxes assessed during an audit."

Page 9, remove lines 24 through 31

Page 10, remove lines 1 through 20

Page 13, line 11, remove the overstrike over "~~compressed natural gas~~" and insert immediately thereafter an underscored comma

Page 13, line 17, remove "alternative fuels as defined in section 57-43.4-01,"

Page 13, remove lines 28 through 30

Page 14, remove lines 1 through 31

Page 15, remove lines 1 through 30

Page 16, remove lines 1 through 10

Page 16, line 14, remove the overstrike over "~~two percent~~"

Page 16, line 15, remove "one and two-tenths cents per gallon [3.79 liters]"

Page 16, line 16, remove "For a"

Page 16, remove lines 17 through 19

Page 16, line 20, overstrike "The special excise tax applies to all special fuels taxed under section 57-43.2-02"

Page 16, overstrike line 21

Page 16, line 22, overstrike "3."

Page 16, line 25, overstrike "4." and insert immediately thereafter "3."

Page 17, line 1, overstrike "5." and insert immediately thereafter "4."

Page 17, line 2, remove the overstrike over "~~identify the consumer to whom the sale was made,~~"

Page 17, line 3, remove the overstrike over "~~specify the purpose for which the special fuel was sold, and~~"

Page 17, line 5, overstrike "6." and insert immediately thereafter "5." and remove "The tax imposed by this section does not apply on sales by a supplier to another"

Page 17, remove line 6

Page 17, line 7, remove "7.", remove the overstrike over "~~The dealer~~", remove "A supplier", and remove the overstrike over "~~on all sales to a~~"

Page 17, line 8, remove "and shall pass the tax on to the distributor, retailer, or" and remove "A distributor"

Page 17, remove lines 9 through 30

Page 18, remove lines 1 through 30

Page 19, remove lines 1 through 29

Page 20, remove lines 1 through 31

Page 21, remove lines 1 through 31

Page 22, remove lines 1 through 31

Page 23, remove lines 1 through 30

Page 24, remove lines 1 through 31

Page 25, remove lines 1 through 30

Page 26, line 3, replace "**Penalties**" with "**Administrative fees**"

Page 26, line 10, replace "civil penalties" with "administrative fees"

Page 26, line 11, replace "one" with "two", after "hundred" insert "fifty", and replace "fine" with "fee"

Page 26, line 12, replace "fine" with "fee"

Page 26, line 14, replace "fine" with "fee"

Page 26, line 16, replace "fine" with "fee"

Page 27, line 5, after "hearing" insert "before the tax commissioner in the manner provided in chapter 28-32 if, within thirty days after receiving a citation, the person requests a hearing"

Page 27, after line 13, insert:

"6. All administrative fees or civil penalties under this section may be completely or partially waived by the tax commissioner for good cause shown, and any fees or penalties not waived must be collected by the tax commissioner and transferred to the state treasurer and deposited in the state highway fund."

Page 27, remove lines 14 through 29

Page 28, remove lines 1 through 31

Page 29, remove lines 1 through 31

Page 30, remove lines 1 through 31

Page 31, remove lines 1 through 31

Page 32, remove lines 1 through 30

Page 33, remove lines 1 through 29

Page 34, remove lines 1 through 31

Page 35, remove lines 1 through 31

Page 36, remove lines 1 through 30

Page 37, remove lines 1 through 30

Page 38, remove lines 1 through 30

Page 39, remove lines 1 through 31

Page 40, remove lines 1 through 30

Page 41, remove lines 1 through 30

Page 42, remove lines 1 through 31

Page 43, remove lines 1 through 31

Page 44, remove lines 1 through 31

Page 45, remove lines 1 through 31

Page 46, remove lines 1 through 30

Page 47, remove lines 1 through 31

Page 48, remove lines 1 through 31

Page 49, remove lines 1 through 31

Page 50, remove lines 1 through 31

Page 51, remove lines 1 through 31

Page 52, remove lines 1 through 31

Page 53, remove lines 1 through 19

Page 53, line 20, replace "57-43.1-27" with "57-43.2-02.2", after "the" insert "1997 Supplement to the", and replace "and" with "is repealed."

Page 53, remove lines 21 and 22

Page 53, line 24, remove ", and taxable inventories held on,"

Renumber accordingly