

Introduced by

Representatives Nicholas, Nichols, Dalrymple

Senators Kinnoin, Wanzek

1 A BILL for an Act to amend and reenact section 4-28-07 of the North Dakota Century Code,
2 relating to the wheat tax levy and its use.

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

4 **SECTION 1. AMENDMENT.** Section 4-28-07 of the 1997 Supplement to the North
5 Dakota Century Code is amended and reenacted as follows:

6 **4-28-07. Wheat tax levy.**

7 1. a. A tax of ~~eight~~ ten mills per bushel [35.24 liters] by weight must be levied and
8 imposed upon all wheat grown in this state, delivered into this state, or sold
9 through commercial channels to a first purchaser in this state.

10 b. The tax must be levied and assessed at the time of sale and deducted by the
11 purchaser from the price paid, or in the case of a lien, pledge, or mortgage,
12 deducted from the proceeds of the loan or claim secured, subject to
13 adjustment at the time of settlement in the event the number of bushels [liters]
14 ~~are~~ is not accurately determined at the time of the lien, pledge, or mortgage.

15 c. At the time of sale, the first purchaser in this state shall issue and deliver to
16 the producer or seller a record of the transaction in the manner prescribed by
17 the commission.

18 2. a. Any producer who sells wheat to a first purchaser in this state and who is
19 subject to the deduction provided in this chapter, within sixty days following
20 the deduction or final settlement, may make application by personal letter to
21 the wheat commission for a refund application blank.

22 b. Upon the return of the blank, properly executed by the producer,
23 accompanied by a record of the deduction by the purchaser, the producer
24 must be refunded the net amount of the deduction collected.

- 1 c. If no request for refund has been made within the period prescribed above,
2 then the producer is presumed to have agreed to the deduction. However, a
3 producer, for any reason, having paid the tax more than once on the same
4 wheat, upon furnishing proof of this to the commission, is entitled to a refund
5 of the overpayment.
- 6 3. The commission, to inform the producer, shall develop and disseminate
7 information and instructions relating to the purpose of the wheat tax and manner in
8 which refunds may be claimed and to this extent shall cooperate with
9 governmental agencies, state and federal, and private businesses engaged in the
10 purchase of wheat.
- 11 4. The commission may use the amount raised by two mills of the ten-mill levy
12 provided for in this section to support the commission's involvement in trade issues
13 throughout the world.