

Introduced by

1 A BILL for an Act to amend and reenact subsection 3 of section 57-60-01 of the North Dakota
2 Century Code, relating to electrical generating plants subject to the privilege tax on coal
3 conversion facilities; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 3 of section 57-60-01 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 3. "Coal conversion facility" means any of the following:

8 a. A plant, other than an electrical generating plant or a coal beneficiation plant,
9 with all additions thereto, which processes or converts coal from its natural
10 form into a form substantially different in chemical or physical properties,
11 including coal gasification, coal liquefaction, and the manufacture of fertilizer
12 and other products, and which uses or is designed to use over five hundred
13 thousand tons [453592.37 metric tons] of coal per year;

14 b. An electrical generating plant, with all additions thereto, which ~~processes or~~
15 ~~converts~~ uses coal ~~from its natural form into~~ as a fuel source to generate
16 electrical power and which has ~~at least one single~~ electrical energy generation
17 ~~unit with a capacity of one hundred twenty~~ eighty thousand kilowatts or more;
18 or

19 c. A plant, with all additions thereto, which is designed for coal beneficiation.

20 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
21 December 31, 2001.