

HOUSE BILL NO. 1265

Introduced by

Representatives Carlson, M. Klein

Senator Wardner

1 A BILL for an Act to amend and reenact subsection 2 of section 57-33.1-02 of the North Dakota
2 Century Code, relating to imposition of the transmission lines tax based on line mileage; and to
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-33.1-02 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 2. In addition to the tax imposed under subsection 1, the commissioner shall levy a
8 tax upon transmission lines located in this state at the rate of two hundred
9 twenty-five dollars per full or fractional mile [1.61 kilometers] for transmission lines
10 of two hundred thirty kilovolts or larger and at the rate of three hundred twenty-five
11 dollars per full or fractional mile [1.61 kilometers] for transmission lines of more
12 than two hundred thirty kilovolts, owned by cooperatives subject to the provisions
13 of this chapter and chapter 57-60 and carrying electrical energy the gross receipts
14 or production of which have been subjected to the tax imposed by subsection 1 of
15 this section or subsections 2 and 3 of section 57-60-02, ~~at the rate of two hundred~~
16 ~~twenty five dollars per mile [1.61 kilometers] or fraction thereof of such lines~~
17 ~~located in this state~~. The tax imposed by this subsection is in lieu of any property
18 tax on such lines and any substation used in delivering electrical energy, the gross
19 receipts or production of which have been subjected to the tax imposed by
20 subsection 1 or subsections 2 and 3 of section 57-60-02. The proceeds derived
21 from the taxing of transmission lines must be allocated to each county in which
22 such transmission lines are located ~~in the proportion that~~ based on the miles
23 [kilometers] and rates of tax of such lines in a the county ~~bear to the total miles~~

1 ~~[kilometers] of such transmission lines located within this state.~~ Revenues
2 received by each county must be deposited in the county general fund.

3 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
4 December 31, 2000.