

HOUSE BILL NO. 1312

Introduced by

Representatives Lemieux, Nicholas

Senator Erbele

1 A BILL for an Act to amend and reenact subsection 1 of section 57-43.2-03 of the North Dakota
2 Century Code, relating to the rate of the special excise tax for sales of heating fuel or special
3 fuel for an agricultural, industrial, or railroad purpose; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-43.2-03 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 1. Except as otherwise provided in this chapter, a special excise tax of ~~two percent~~
8 one and one-half cents per gallon [3.79 liters] is imposed on all sales of special
9 fuels, which are exempted from the tax imposed under section 57-43.2-02.

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
11 June 30, 2001.