

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1458

Page 1, line 2, remove the first "and" and replace "section" with "sections 39-04-19 and"

Page 1, line 3, after the first "to" insert "motor vehicle registration fees and" and replace "and" with "to repeal section 7 of chapter 12 of the 2003 Session Laws, relating to registration fee allocation;"

Page 1, line 4, after "appropriation" insert "; to provide an effective date; and to provide an expiration date"

Page 3, after line 24, insert:

"SECTION 2. AMENDMENT. Section 39-04-19 of the North Dakota Century Code is amended and reenacted as follows:

39-04-19. Motor vehicle registration fees and mile tax. Motor vehicles required to pay registration fees or a mile tax shall pay the following fees:

1. Nonresidents electing to pay mile tax in lieu of registration, when authorized to do so by the department, shall pay a fee of twenty dollars for a trip permit which is valid for a period of seventy-two hours. All fees collected under the provisions of this subsection must be credited to the highway construction fund.
2. Motor vehicles required to be registered in this state must be furnished license plates upon the payment of the following annual fees; however, if a motor vehicle, including a motorcycle or trailer, first becomes subject to registration other than at the beginning of the registration period, such fees must be prorated on a monthly basis. The minimum fee charged hereunder must be five dollars:
 - a. Passenger motor vehicles:

Gross Weights	YEARS REGISTERED				
	1st, 2nd, 3rd, 4th, 5th, and 6th Years	7th, 8th, and 9th Years	10th, 11th, and 12th Years	13th and Subsequent Years	
Less than 3,200	\$60 <u>\$73</u>	\$52 <u>\$65</u>	\$44 <u>\$57</u>	\$36 <u>\$49</u>	
3,200 - 4,499	80 <u>93</u>	68 <u>81</u>	56 <u>69</u>	44 <u>57</u>	
4,500 - 4,999	98 <u>111</u>	84 <u>94</u>	66 <u>79</u>	50 <u>63</u>	
5,000 - 5,999	129 <u>142</u>	107 <u>120</u>	85 <u>98</u>	63 <u>76</u>	
6,000 - 6,999	162 <u>175</u>	133 <u>146</u>	104 <u>117</u>	76 <u>89</u>	
7,000 - 7,999	195 <u>208</u>	159 <u>172</u>	124 <u>137</u>	89 <u>102</u>	
8,000 - 8,999	228 <u>241</u>	186 <u>199</u>	144 <u>157</u>	102 <u>115</u>	
9,000 and over	264 <u>274</u>	212 <u>225</u>	164 <u>177</u>	115 <u>128</u>	

A house car is subject to registration at the rates prescribed for other vehicles under this subdivision modified by using the weight applicable to a vehicle whose weight is forty percent of that of the house car, but not using a weight of less than four thousand pounds [1814.35 kilograms].

- b. Schoolbuses, buses for hire, buses owned and operated by religious, charitable, or nonprofit organizations and used exclusively for religious, charitable, or other public nonprofit purposes, and trucks or combination trucks and trailers, including commercial and noncommercial trucks, except those trucks or combinations of trucks and trailers which qualify for registration under subsection 5:

Gross Weights	YEARS REGISTERED					
	1st Through 6th Years	7th Through 9th Years	10th Through 12th Years	13th Through 19th Years	20th and Subsequent Years	
Not over 4,000	\$58 <u>\$71</u>	\$45 <u>\$58</u>	\$40 <u>\$53</u>	\$37 <u>\$50</u>	\$36 <u>\$49</u>	
4,001 - 6,000	63 <u>76</u>	50 <u>63</u>	44 <u>57</u>	38 <u>51</u>	37 <u>50</u>	
6,001 - 8,000	68 <u>81</u>	55 <u>68</u>	48 <u>61</u>	39 <u>52</u>	38 <u>51</u>	
8,001 - 10,000	73 <u>86</u>	60 <u>73</u>	52 <u>65</u>	44 <u>54</u>	40 <u>53</u>	
10,001 - 12,000	78 <u>91</u>	65 <u>78</u>	56 <u>69</u>	43 <u>56</u>	42 <u>55</u>	
12,001 - 14,000	83 <u>96</u>	70 <u>83</u>	60 <u>73</u>	46 <u>59</u>	45 <u>58</u>	
14,001 - 16,000	88 <u>101</u>	75 <u>88</u>	64 <u>77</u>	49 <u>62</u>	48 <u>61</u>	
16,001 - 18,000	93 <u>106</u>	80 <u>93</u>	68 <u>81</u>	54 <u>64</u>	50 <u>63</u>	
18,001 - 20,000	96 <u>109</u>	83 <u>96</u>	70 <u>83</u>	52 <u>65</u>	54 <u>64</u>	

Gross Weights	YEARS REGISTERED		
	1st, 2nd, 3rd, 4th, 5th, 6th, and 7th Years	8th, 9th, 10th, 11th, and 12th Years	13th and Subsequent Years
20,001 - 22,000	\$126 <u>\$139</u>	\$100 <u>\$113</u>	\$87 <u>\$100</u>
22,001 - 26,000	178 <u>191</u>	148 <u>161</u>	132 <u>145</u>
26,001 - 30,000	239 <u>252</u>	197 <u>210</u>	175 <u>188</u>
30,001 - 34,000	305 <u>318</u>	250 <u>263</u>	222 <u>235</u>
34,001 - 38,000	366 <u>379</u>	299 <u>312</u>	265 <u>278</u>
38,001 - 42,000	427 <u>440</u>	348 <u>361</u>	307 <u>320</u>
42,001 - 46,000	488 <u>501</u>	396 <u>409</u>	350 <u>363</u>
46,001 - 50,000	549 <u>562</u>	445 <u>458</u>	393 <u>406</u>
50,001 - 54,000	619 <u>632</u>	503 <u>516</u>	444 <u>457</u>
54,001 - 58,000	680 <u>693</u>	552 <u>565</u>	487 <u>500</u>
58,001 - 62,000	742 <u>755</u>	604 <u>614</u>	530 <u>543</u>
62,001 - 66,000	802 <u>815</u>	649 <u>662</u>	573 <u>586</u>
66,001 - 70,000	863 <u>876</u>	698 <u>711</u>	615 <u>628</u>
70,001 - 74,000	924 <u>937</u>	747 <u>760</u>	658 <u>671</u>
74,001 - 78,000	985 <u>998</u>	796 <u>809</u>	704 <u>714</u>
78,001 - 82,000	1,046 <u>1,059</u>	845 <u>858</u>	744 <u>757</u>
82,001 - 86,000	1,169 <u>1,182</u>	950 <u>963</u>	834 <u>844</u>
86,001 - 90,000	1,294 <u>1,304</u>	1,054 <u>1,067</u>	918 <u>931</u>
90,001 - 94,000	1,413 <u>1,426</u>	1,159 <u>1,172</u>	1,005 <u>1,018</u>
94,001 - 98,000	1,535 <u>1,548</u>	1,264 <u>1,277</u>	1,093 <u>1,106</u>
98,001 - 102,000	1,657 <u>1,670</u>	1,368 <u>1,381</u>	1,180 <u>1,193</u>
102,001 - 105,500	1,779 <u>1,792</u>	1,473 <u>1,486</u>	1,267 <u>1,280</u>

- c. Motorcycles, fifteen dollars.

3. Motor vehicles acquired by disabled veterans under the provisions of Public Law 79-663 [38 U.S.C. 3901] are exempt from the payment of state sales or use tax and, if paid, such veterans are entitled to a refund. This exemption also applies to any passenger motor vehicle or pickup truck not exceeding ten thousand pounds [4535.92 kilograms] gross weight but shall apply to no more than two such motor vehicles owned by a disabled veteran at any one time.
4. Every trailer, semitrailer, and farm trailer required to be registered under this chapter must be furnished registration plates upon the payment of a

twenty dollar annual fee. Every trailer, semitrailer, or farm trailer not required to be registered under this chapter must be furnished an identification plate upon the payment of a fee of five dollars. Upon the request of a person with a trailer or farm trailer to whom a registration or identification plate is provided under this subsection, the department shall provide a plate of the same size as provided for a motorcycle. The department shall provide notification of this option to the person before the replacement or issuance of the plate.

5. Trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] which are used as farm vehicles only, are entitled to registration under the following fee schedule and the provisions of this subsection. Farm vehicles are considered, for the purpose of this subsection, as trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] owned, or leased for at least one year by a bona fide resident farmer who uses the vehicles exclusively for transporting the farmer's own property or other property on a farm work exchange basis with other farmers between farms and the usual local trading places but not in connection with any commercial retail or wholesale business being conducted from those farms, nor otherwise for hire. In addition to the penalty provided in section 39-04-41, any person violating this subsection shall license for the entire license period the farm vehicle at the higher commercial vehicle rate in accordance with the weight carried by the farm vehicle at the time of the violation.

Gross Weights	YEARS REGISTERED			
	1st, 2nd, 3rd, 4th, 5th, and 6th Years	7th and 8th Years	9th and 10th Years	11th and Subsequent Years
20,001 - 22,000	\$98 \$111	\$84 \$97	\$70 \$83	\$52 \$65
22,001 - 24,000	103 116	88 101	73 86	54 67
24,001 - 26,000	111 124	94 107	77 90	56 69
26,001 - 28,000	122 135	102 115	83 96	60 73
28,001 - 30,000	134 144	110 123	89 102	64 77
30,001 - 32,000	146 159	123 136	100 113	73 86
32,001 - 34,000	156 169	134 144	106 119	77 90
34,001 - 36,000	166 179	139 152	112 125	84 94
36,001 - 38,000	176 189	147 160	118 131	85 98
38,001 - 40,000	186 199	155 168	124 137	89 102
40,001 - 42,000	196 209	163 176	130 143	93 106
42,001 - 44,000	206 219	174 184	136 149	97 110
44,001 - 46,000	216 229	179 192	142 155	104 114
46,001 - 48,000	226 239	187 200	148 161	105 118
48,001 - 50,000	236 249	195 208	154 167	109 122
50,001 - 52,000	256 269	213 226	170 183	123 136
52,001 - 54,000	266 279	224 234	176 189	127 140
54,001 - 56,000	276 289	229 242	182 195	134 144
56,001 - 58,000	286 299	237 250	188 201	135 148
58,001 - 60,000	296 309	245 258	194 207	139 152
60,001 - 62,000	306 319	253 266	200 213	143 156
62,001 - 64,000	316 329	264 274	206 219	147 160
64,001 - 66,000	326 339	269 282	212 225	154 164
66,001 - 68,000	336 349	277 290	218 231	155 168
68,001 - 70,000	346 359	285 298	224 237	159 172
70,001 - 72,000	356 369	293 306	230 243	163 176
72,001 - 74,000	366 379	304 314	236 249	167 180
74,001 - 76,000	376 389	309 322	242 255	174 184

76,001 - 78,000	386 399	347 330	248 261	475 188
78,001 - 80,000	396 409	325 338	254 267	479 192
80,001 - 82,000	406 419	333 346	260 273	483 196
82,001 - 84,000	416 429	355 368	303 316	259 272
84,001 - 86,000	436 449	372 385	347 330	274 284
86,001 - 88,000	456 469	389 402	334 344	283 296
88,001 - 90,000	476 489	406 419	345 358	295 308
90,001 - 92,000	496 509	423 436	359 372	307 320
92,001 - 94,000	516 529	440 453	373 386	319 332
94,001 - 96,000	536 549	457 470	387 400	334 344
96,001 - 98,000	556 569	474 487	404 414	343 356
98,001 - 100,000	576 589	494 504	415 428	355 368
100,001 - 102,000	596 609	508 521	429 442	367 380
102,001 - 104,000	616 629	525 538	443 456	379 392
104,001 - 105,500	636 649	542 555	457 470	394 404

6. A motor vehicle registered in subsection 5 may be used for custom combining operations by displaying identification issued by the department and upon payment of a fee of twenty-five dollars.
7. Eight dollars of each registration fee collected under subsections 2 and 5 must be deposited in the state highway fund.

SECTION 3. AMENDMENT. Section 39-04-19 of the North Dakota Century Code is amended and reenacted as follows:

39-04-19. Motor vehicle registration fees and mile tax. Motor vehicles required to pay registration fees or a mile tax shall pay the following fees:

1. Nonresidents electing to pay mile tax in lieu of registration, when authorized to do so by the department, shall pay a fee of twenty dollars for a trip permit which is valid for a period of seventy-two hours. All fees collected under the provisions of this subsection must be credited to the highway construction fund.
2. Motor vehicles required to be registered in this state must be furnished license plates upon the payment of the following annual fees; however, if a motor vehicle, including a motorcycle or trailer, first becomes subject to registration other than at the beginning of the registration period, such fees must be prorated on a monthly basis. The minimum fee charged hereunder must be five dollars:
 - a. Passenger motor vehicles:

Gross Weights	YEARS REGISTERED				
	1st, 2nd, 3rd, 4th, 5th, and 6th Years	7th, 8th, and 9th Years	10th, 11th, and 12th Years	13th and Subsequent Years	
Less than 3,200	\$60 \$85	\$52 \$77	\$44 \$69	\$36 \$61	
3,200 - 4,499	80 105	68 93	56 81	44 69	
4,500 - 4,999	98 123	84 106	66 91	50 75	
5,000 - 5,999	129 154	107 132	85 110	63 88	
6,000 - 6,999	162 187	133 158	104 129	76 101	
7,000 - 7,999	195 220	159 184	124 149	89 114	
8,000 - 8,999	228 253	186 211	144 169	102 127	
9,000 and over	264 286	242 237	164 189	145 140	

A house car is subject to registration at the rates prescribed for other vehicles under this subdivision modified by using the weight applicable to a vehicle whose weight is forty percent of that of the

house car, but not using a weight of less than four thousand pounds [1814.35 kilograms].

- b. Schoolbuses, buses for hire, buses owned and operated by religious, charitable, or nonprofit organizations and used exclusively for religious, charitable, or other public nonprofit purposes, and trucks or combination trucks and trailers, including commercial and noncommercial trucks, except those trucks or combinations of trucks and trailers which qualify for registration under subsection 5:

Gross Weights	YEARS REGISTERED									
	1st Through 6th Years		7th Through 9th Years		10th Through 12th Years		13th Through 19th Years		20th and Subsequent Years	
Not over 4,000	\$58 <u>\$83</u>		\$45 <u>\$70</u>		\$40 <u>\$65</u>		\$37 <u>\$62</u>		\$36 <u>\$61</u>	
4,001 - 6,000	63 <u>88</u>		50 <u>75</u>		44 <u>69</u>		38 <u>63</u>		37 <u>62</u>	
6,001 - 8,000	68 <u>93</u>		55 <u>80</u>		48 <u>73</u>		39 <u>64</u>		38 <u>63</u>	
8,001 - 10,000	73 <u>98</u>		60 <u>85</u>		52 <u>77</u>		44 <u>66</u>		40 <u>65</u>	
10,001 - 12,000	78 <u>103</u>		65 <u>90</u>		56 <u>81</u>		43 <u>68</u>		42 <u>67</u>	
12,001 - 14,000	83 <u>108</u>		70 <u>95</u>		60 <u>85</u>		46 <u>71</u>		45 <u>70</u>	
14,001 - 16,000	88 <u>113</u>		75 <u>100</u>		64 <u>89</u>		49 <u>74</u>		48 <u>73</u>	
16,001 - 18,000	93 <u>118</u>		80 <u>105</u>		68 <u>93</u>		54 <u>76</u>		50 <u>75</u>	
18,001 - 20,000	96 <u>121</u>		83 <u>108</u>		70 <u>95</u>		52 <u>77</u>		54 <u>76</u>	

Gross Weights	YEARS REGISTERED								
	1st, 2nd, 3rd, 4th, 5th, 6th, and 7th Years			8th, 9th, 10th, 11th, and 12th Years			13th and Subsequent Years		
20,001 - 22,000	\$126 <u>\$151</u>			\$100 <u>\$125</u>			\$87 <u>\$112</u>		
22,001 - 26,000	178 <u>203</u>			148 <u>173</u>			132 <u>157</u>		
26,001 - 30,000	239 <u>264</u>			197 <u>222</u>			175 <u>200</u>		
30,001 - 34,000	305 <u>330</u>			250 <u>275</u>			222 <u>247</u>		
34,001 - 38,000	366 <u>391</u>			299 <u>324</u>			265 <u>290</u>		
38,001 - 42,000	427 <u>452</u>			348 <u>373</u>			307 <u>332</u>		
42,001 - 46,000	488 <u>513</u>			396 <u>421</u>			350 <u>375</u>		
46,001 - 50,000	549 <u>574</u>			445 <u>470</u>			393 <u>418</u>		
50,001 - 54,000	619 <u>644</u>			503 <u>528</u>			444 <u>469</u>		
54,001 - 58,000	680 <u>705</u>			552 <u>577</u>			487 <u>512</u>		
58,001 - 62,000	742 <u>767</u>			604 <u>626</u>			530 <u>555</u>		
62,001 - 66,000	802 <u>827</u>			649 <u>674</u>			573 <u>598</u>		
66,001 - 70,000	863 <u>888</u>			698 <u>723</u>			615 <u>640</u>		
70,001 - 74,000	924 <u>949</u>			747 <u>772</u>			658 <u>683</u>		
74,001 - 78,000	985 <u>1,010</u>			796 <u>821</u>			704 <u>726</u>		
78,001 - 82,000	1,046 <u>1,071</u>			845 <u>870</u>			744 <u>769</u>		
82,001 - 86,000	1,169 <u>1,194</u>			950 <u>975</u>			834 <u>856</u>		
86,001 - 90,000	1,291 <u>1,316</u>			1,054 <u>1,079</u>			918 <u>943</u>		
90,001 - 94,000	1,413 <u>1,438</u>			1,159 <u>1,184</u>			1,005 <u>1,030</u>		
94,001 - 98,000	1,535 <u>1,560</u>			1,264 <u>1,289</u>			1,093 <u>1,118</u>		
98,001 - 102,000	1,657 <u>1,682</u>			1,368 <u>1,393</u>			1,180 <u>1,205</u>		
102,001 - 105,500	1,779 <u>1,804</u>			1,473 <u>1,498</u>			1,267 <u>1,292</u>		

- c. Motorcycles, fifteen dollars.

3. Motor vehicles acquired by disabled veterans under the provisions of Public Law 79-663 [38 U.S.C. 3901] are exempt from the payment of state sales or use tax and, if paid, such veterans are entitled to a refund. This exemption also applies to any passenger motor vehicle or pickup truck not exceeding ten thousand pounds [4535.92 kilograms] gross weight but shall apply to no more than two such motor vehicles owned by a disabled veteran at any one time.

4. Every trailer, semitrailer, and farm trailer required to be registered under this chapter must be furnished registration plates upon the payment of a twenty dollar annual fee. Every trailer, semitrailer, or farm trailer not required to be registered under this chapter must be furnished an identification plate upon the payment of a fee of five dollars. Upon the request of a person with a trailer or farm trailer to whom a registration or identification plate is provided under this subsection, the department shall provide a plate of the same size as provided for a motorcycle. The department shall provide notification of this option to the person before the replacement or issuance of the plate.

5. Trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] which are used as farm vehicles only, are entitled to registration under the following fee schedule and the provisions of this subsection. Farm vehicles are considered, for the purpose of this subsection, as trucks or combinations of trucks and trailers weighing more than twenty thousand but not more than one hundred five thousand five hundred pounds [more than 9071.84 but not more than 47854.00 kilograms] owned, or leased for at least one year by a bona fide resident farmer who uses the vehicles exclusively for transporting the farmer's own property or other property on a farm work exchange basis with other farmers between farms and the usual local trading places but not in connection with any commercial retail or wholesale business being conducted from those farms, nor otherwise for hire. In addition to the penalty provided in section 39-04-41, any person violating this subsection shall license for the entire license period the farm vehicle at the higher commercial vehicle rate in accordance with the weight carried by the farm vehicle at the time of the violation.

Gross Weights	YEARS REGISTERED			
	1st, 2nd, 3rd, 4th, 5th, and 6th Years	7th and 8th Years	9th and 10th Years	11th and Subsequent Years
20,001 - 22,000	\$98 <u>\$123</u>	\$84 <u>\$109</u>	\$70 <u>\$95</u>	\$52 <u>\$77</u>
22,001 - 24,000	103 <u>128</u>	88 <u>113</u>	73 <u>98</u>	54 <u>79</u>
24,001 - 26,000	111 <u>136</u>	94 <u>119</u>	77 <u>102</u>	56 <u>81</u>
26,001 - 28,000	122 <u>147</u>	102 <u>127</u>	83 <u>108</u>	60 <u>85</u>
28,001 - 30,000	134 <u>156</u>	110 <u>135</u>	89 <u>114</u>	64 <u>89</u>
30,001 - 32,000	146 <u>171</u>	123 <u>148</u>	100 <u>125</u>	73 <u>98</u>
32,001 - 34,000	156 <u>181</u>	134 <u>156</u>	106 <u>131</u>	77 <u>102</u>
34,001 - 36,000	166 <u>191</u>	139 <u>164</u>	112 <u>137</u>	84 <u>106</u>
36,001 - 38,000	176 <u>201</u>	147 <u>172</u>	118 <u>143</u>	85 <u>110</u>
38,001 - 40,000	186 <u>211</u>	155 <u>180</u>	124 <u>149</u>	89 <u>114</u>
40,001 - 42,000	196 <u>221</u>	163 <u>188</u>	130 <u>155</u>	93 <u>118</u>
42,001 - 44,000	206 <u>231</u>	174 <u>196</u>	136 <u>161</u>	97 <u>122</u>
44,001 - 46,000	216 <u>241</u>	179 <u>204</u>	142 <u>167</u>	104 <u>126</u>
46,001 - 48,000	226 <u>251</u>	187 <u>212</u>	148 <u>173</u>	105 <u>130</u>
48,001 - 50,000	236 <u>261</u>	195 <u>220</u>	154 <u>179</u>	109 <u>134</u>
50,001 - 52,000	256 <u>281</u>	213 <u>238</u>	170 <u>195</u>	123 <u>148</u>
52,001 - 54,000	266 <u>291</u>	224 <u>246</u>	176 <u>201</u>	127 <u>152</u>
54,001 - 56,000	276 <u>301</u>	229 <u>254</u>	182 <u>207</u>	134 <u>156</u>
56,001 - 58,000	286 <u>311</u>	237 <u>262</u>	188 <u>213</u>	135 <u>160</u>
58,001 - 60,000	296 <u>321</u>	245 <u>270</u>	194 <u>219</u>	139 <u>164</u>
60,001 - 62,000	306 <u>331</u>	253 <u>278</u>	200 <u>225</u>	143 <u>168</u>
62,001 - 64,000	316 <u>341</u>	264 <u>286</u>	206 <u>231</u>	147 <u>172</u>
64,001 - 66,000	326 <u>351</u>	269 <u>294</u>	212 <u>237</u>	154 <u>176</u>
66,001 - 68,000	336 <u>361</u>	277 <u>302</u>	218 <u>243</u>	155 <u>180</u>
68,001 - 70,000	346 <u>371</u>	285 <u>310</u>	224 <u>249</u>	159 <u>184</u>
70,001 - 72,000	356 <u>381</u>	293 <u>318</u>	230 <u>255</u>	163 <u>188</u>

72,001 - 74,000	366 391	304 326	236 261	467 192
74,001 - 76,000	376 401	309 334	242 267	474 196
76,001 - 78,000	386 411	317 342	248 273	475 200
78,001 - 80,000	396 421	325 350	254 279	479 204
80,001 - 82,000	406 431	333 358	260 285	483 208
82,001 - 84,000	416 441	355 380	303 328	259 284
84,001 - 86,000	436 461	372 397	317 342	274 296
86,001 - 88,000	456 481	389 414	334 356	283 308
88,001 - 90,000	476 501	406 431	345 370	295 320
90,001 - 92,000	496 521	423 448	359 384	307 332
92,001 - 94,000	516 541	440 465	373 398	319 344
94,001 - 96,000	536 561	457 482	387 412	334 356
96,001 - 98,000	556 581	474 499	404 426	343 368
98,001 - 100,000	576 601	494 516	415 440	355 380
100,001 - 102,000	596 621	508 533	429 454	367 392
102,001 - 104,000	616 641	525 550	443 468	379 404
104,001 - 105,500	636 661	542 567	457 482	394 416

6. A motor vehicle registered in subsection 5 may be used for custom combining operations by displaying identification issued by the department and upon payment of a fee of twenty-five dollars.
7. Twenty dollars of each registration fee collected under subsections 2 and 5 must be deposited in the state highway fund."

Page 3, after line 27, insert:

- "1. Except as otherwise provided in this section, a tax of ~~twenty-one~~ twenty-three cents per gallon [3.79 liters] is imposed on all motor vehicle fuel sold or used in this state.
2. A supplier or distributor shall remit the tax imposed by this section on motor vehicle fuel used, on the wholesale distribution of motor vehicle fuel to a retailer, and on direct sales of motor vehicle fuel to a consumer.
3. The tax imposed by this section does not apply on a sale by a supplier to another supplier, on a sale by a supplier to a distributor, on a sale by a distributor to another distributor, on an export, or on a sale to an exempt consumer.
4. The person required to remit the tax imposed by this section shall pass the tax on to the retailer and to the consumer. A retailer who paid the tax to the supplier or distributor shall pass the tax on to the consumer.
5. The person required to remit the tax imposed by this section shall pay the tax to the commissioner by the twenty-fifth day of the calendar month after the month during which the motor vehicle fuel was sold or used by the person. When the twenty-fifth day of the calendar month falls on a Saturday, Sunday, or legal holiday, the due date is the first working day after the Saturday, Sunday, or legal holiday. When payment is made by mail, the payment is timely if the envelope containing the payment is postmarked by the United States postal service or other postal carrier service before midnight of the due date.
6. The commissioner shall pay over all of the money received during each calendar month to the state treasurer.

SECTION 5. AMENDMENT. Section 57-43.1-02 of the North Dakota Century Code is amended and reenacted as follows:

57-43.1-02. Tax imposed on motor vehicle fuels."

Page 4, after line 19, insert:

"SECTION 6. REPEAL. Section 7 of chapter 12 of the 2003 Session Laws is repealed.

SECTION 7. EFFECTIVE DATE. Sections 3 and 5 of this Act become effective on July 1, 2009.

SECTION 8. EXPIRATION DATE. Sections 2 and 4 of this Act are effective through June 30, 2009, and after that date are ineffective."

Renumber accordingly