

Fifty-ninth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1522

Introduced by

Representatives Carlson, Price

Senator Wardner

1 A BILL for an Act to amend and reenact section 57-36-27 of the North Dakota Century Code,
2 relating to consumer's use tax.

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

4 **SECTION 1. AMENDMENT.** Section 57-36-27 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-36-27. Consumer's use tax - Cigarettes - Reports - Remittances.**

- 7 1. A tax is hereby imposed upon the use or storage by consumers of cigarettes in this
8 state, and upon such consumers, at the following rates:
- 9 a. On cigarettes weighing not more than three pounds [1360.78 grams] per
10 thousand, five mills on each such cigarette.
 - 11 b. On cigarettes weighing more than three pounds [1360.78 grams] per
12 thousand, five and one-half mills on each such cigarette.
- 13 2. This tax does not apply if the tax imposed by section 57-36-06 has been paid.
- 14 3. ~~This tax does not apply to the use or storage of cigarettes in quantities of two~~
15 ~~hundred or less in the possession of any one consumer nor to cigarettes exempt~~
16 ~~pursuant to section 57-36-24.~~
- 17 4. On or before the tenth day of each calendar quarter, every consumer who during
18 the preceding calendar quarter has acquired title or possession of cigarettes for
19 use or storage in this state, upon which cigarettes the tax imposed by section
20 57-36-06 has not been paid, shall file a return with the tax commissioner showing
21 the quantity of cigarettes so acquired. The return must be made upon a form
22 furnished and prescribed by the tax commissioner and must contain such other
23 information as the tax commissioner may require. The return must be
24 accompanied by a remittance for the full unpaid tax liability shown by it.

- 1 ~~5.~~ 4. As soon as practicable after any return is filed, the tax commissioner shall examine
2 the return and correct it, if necessary, according to the tax commissioner's best
3 judgment and information.
- 4 ~~6.~~ 5. In case any consumer required to pay the tax levied by this section fails to file a
5 return or remit the tax as herein required, the tax commissioner has the authority to
6 make an assessment of tax against the consumer according to the commissioner's
7 best judgment and information.
- 8 ~~7.~~ 6. All of the provisions of this chapter relating to corrections of returns, deficiency
9 assessments, protests thereto, hearings thereon, interest and penalties, and
10 collections of taxes are applicable to consumers under this section in like manner
11 as though set out in full herein.