Sixtieth Legislative Assembly of North Dakota In Regular Session Commencing Wednesday, January 3, 2007

HOUSE BILL NO. 1348 (Representatives Wall, Belter, Damschen, Williams) (Senators Anderson, Wanzek)

AN ACT to amend and reenact subsection 1 of section 57-43.2-03 of the North Dakota Century Code, relating to the special fuels special excise tax; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 1 of section 57-43.2-03 of the North Dakota Century Code, as effective after June 30, 2007, is amended and reenacted as follows:

1. Except as otherwise provided in this chapter, a special excise tax of two percent <u>is imposed on all sales of propane and a tax of four cents per gallon</u> is imposed on all sales of <u>diesel fuel and other</u> special fuels, which are exempted from the tax imposed under section 57-43.2-02.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable events occurring after June 30, 2007.

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