

**ARTICLE 91-02  
WHEAT TAX LEVY**

Chapter  
91-02-01           Wheat Tax Levy

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**91-02-01-01. Definitions.**

The terms used throughout this article are defined as follows:

1. "Commercial channels" means the sale of wheat for any use when sold by a producer to a buyer or processor or a firm, person, or association who resells or further process the wheat.
2. "Final settlement" means the date the wheat upon which a loan was obtained is sold to the elevator, a private person, or assigned or transferred to an agency of the United States government. In the case of deferred payments, the date of payment is final settlement.
3. "First purchaser" means any person, firm, or organization buying, accepting for sale, or acquiring for sale after harvest wheat and includes any person or firm having a claim against the producer for a loan pledge, mortgage, or lien.
4. "Producer" means any landowner or tenant engaged in growing wheat and receiving, in such capacity, any portion of the crop produced.
5. "Sale" includes any pledge or mortgage of wheat, after harvest, to any person, firm, corporation, association, or partnership.
6. "Wheat" includes all varieties of hard red spring, durum, or winter wheat grown in North Dakota.

**General Authority:** NDCC 4-28-06

**Law Implemented:** NDCC 4-28-02

**91-02-01-02. Wheat tax levy.**

There shall be a levy of five mills per bushel [35.24 liters] by weight upon all wheat grown in the state and sold through commercial channels by a producer to a first purchaser. The tax will be levied at the time of sale and deducted from the price paid. In the case of a lien, pledge, or mortgage, the tax shall be deducted from the proceeds of loan or claim secured. This levy is subject to adjustment at the time of settlement if the bushel amount was not accurately determined at disbursement.

**History:** Amended effective July 1, 1979; December 1, 1985.

**General Authority:** NDCC 4-28-06

**Law Implemented:** NDCC 4-28-07

**91-02-01-03. Record of transaction.**

At time of sale, the purchaser shall issue to the producer a record of the transaction (check stub, loan paper, deferred payment contract, or other form as the commission may prescribe).

**General Authority:** NDCC 4-28-06

**Law Implemented:** NDCC 4-28-07

**91-02-01-04. Refund provision.**

A producer subject to the deduction may, within sixty days following such deduction or final settlement, apply to the wheat commission for refund of these moneys. The producer shall make a personal request for a refund application blank. Upon return of the signed application accompanied by evidence of deduction, the producer shall be refunded the qualified amount. If for any reason the producer paid the deduction more than once on the same wheat, the producer shall be entitled to a refund of the overpayment.

**General Authority:** NDCC 4-28-06

**Law Implemented:** NDCC 4-28-07

**91-02-01-05. Producer information.**

The commission shall disseminate information about the commission relating to the purpose of the wheat tax and how it is devoted to market development efforts. The commission shall also inform producers how refunds may be claimed.

**General Authority:** NDCC 4-28-06

**Law Implemented:** NDCC 4-28-07

**91-02-01-06. Wheat fee remittance.**

A first purchaser shall make quarterly wheat tax (collection) reports and remittance to the commission before the twentieth of the month of the next quarter on such forms as the commission may prescribe. The commission shall make daily deposits of remittance in the Bank of North Dakota in the wheat commission revolving account.

**General Authority:** NDCC 4-28-06

**Law Implemented:** NDCC 4-28-07

**91-02-01-07. State wheat commission fund.**

Those funds so deposited according to section 91-02-01-06 shall be transferred monthly according to North Dakota Century Code section 54-06-08 into the state treasury and deposited in the state wheat commission fund. Refunds granted according to section 91-02-01-04 shall be issued by check from the revolving account.

**General Authority:** NDCC 4-28-06

**Law Implemented:** NDCC 4-28-08

**91-02-01-08. Penalty.**

Any person violating any of the provisions of this chapter shall be guilty of a class B misdemeanor.

**General Authority:** NDCC 4-28-06

**Law Implemented:** NDCC 4-28-09