



States' Biofuels Statutes

STATE OF NORTH DAKOTA

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).

Current through the 2013 Legislative Session of the North Dakota General Assembly.

§ 57-43.2-02. Tax imposed

1. Except as otherwise provided in this chapter, an excise tax of twenty-three cents per gallon [3.79 liters] is imposed on the sale or delivery of all special fuel sold or used in this state. For the purpose of determining the tax upon compressed natural gas under this section, one hundred twenty cubic feet [3.40 cubic meters] of compressed natural gas is equal to one gallon [3.79 liters] of other special fuel.
2. A refiner, supplier, distributor, or retailer shall remit the tax imposed by this section on special fuel used and on direct sales of special fuel to a customer.
3. The tax imposed by this section does not apply on sales 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 a sale by a distributor to a retailer, 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 customer.
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 special 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.

Credits: S.L. 1983, ch. 657, § 1; S.L. 1983, ch. 658, § 1; S.L. 1983, ch. 664, § 2; S.L. 1985, ch. 648, § 2; S.L. 1987, ch. 687, § 10; S.L. 1989, ch. 723, § 3; R.M. disapproved Dec. 5, 1989; S.L. 1991, ch. 740; S.L. 1989, ch. 727, § 10; S.L. 1991, ch. 404, § 4; S.L. 1997, ch. 498, § 12; S.L. 1997, ch. 499, § 2; S.L.

1999, ch. 336, § 3; S.L. 1999, ch. 526, § 32; S.L. 1999, ch. 527, § 2; S.L. 2001, ch. 548, § 3; S.L. 2003, ch. 531, § 4; S.L. 2005, ch. 40, § 14; S.L. 2005, ch. 94, § 6; S.L. 2009, ch. 559, § 8, eff. July 1, 2009.

§ 57-43.2-02.3. Exemptions

1. Special fuel commonly known as diesel fuel which is dyed for federal fuel tax exemption purposes and sold for an agricultural, industrial, or railroad purpose is exempt from the special fuel tax imposed by section 57-43.2-02 at the time the fuel is sold to the consumer and is subject instead to the tax imposed by section 57-43.2-03. Special fuel known as diesel fuel which is dyed for federal fuel tax exemption purposes and sold for use as heating fuel is exempt from the special fuel tax imposed by sections 57-43.2-02 and 57-43.2-03. Fuel purchased for use in a licensed motor vehicle is not exempt from the tax imposed by section 57-43.2-02.

2. Special fuel, other than diesel fuel, sold for an agricultural, industrial, or railroad purpose is exempt from the special fuel tax imposed by section 57-43.2-02 at the time the fuel is sold to the consumer and is subject instead to the tax imposed by section 57-43.2-03. Propane sold for use as heating fuel is exempt from the special fuel tax imposed by sections 57-43.2-02 and 57-43.2-03 at the time the fuel is sold to the consumer. Special fuel, other than diesel fuel and propane, sold for use as heating fuel is exempt from the special fuel tax imposed by sections 57-43.2-02 and 57-43.2-03 at the time the fuel is sold to the consumer. Fuel purchased for use in a licensed motor vehicle is not exempt from the tax imposed by section 57-43.2-02.

3. A consumer purchasing special fuel for a use in which it becomes an ingredient or a component part of tangible personal property intended to be sold ultimately at retail is exempt from the tax imposed by section 57-43.2-02 and is not subject to the tax imposed by section 57-43.2-03.

4. Liquefied natural gas sold or used for an agricultural, industrial, or railroad purpose is exempt from the special fuel tax imposed by sections 57-43.2-02 and 57-43.2-03.

Credits: S.L. 1997, ch. 498, § 14; S.L. 2007, ch. 529, § 6, eff. Jan. 1, 2008; S.L. 2011, ch. 54, § 10, eff. Aug. 1, 2011; S.L. 2013, ch. 459, § 5, eff. July 1, 2013.