



State of North Dakota
Office of State Tax Commissioner

North Dakota Fuel Tax Rates - Effective January 1, 2008
Special Fuel Taxes On Sales To Consumers

Applies to all special fuels, both dyed and undyed, including but not limited to diesel, biodiesel, kerosene, and liquefied petroleum.

Customer	Fuel Type	State Tax Charged	Tribal Tax Charged	State Remarks
Federal Government	Dyed Undyed	No No		
State and Local Governments Nonlicensed equipment use Licensed vehicles used for road construction and maintenance purposes. Licensed vehicles other than those used for road construction and maintenance purposes.	Dyed Dyed (L.S.) Undyed	Yes - \$.04 Yes - \$.04 Yes - \$.23		Must use undyed fuel.
Native Americans on the reservation except Standing Rock, Spirit Lake, and Three Affiliated Tribes Bulk sales delivered to Native Americans enrolled on the reservation of delivery. Retail sales	Dyed Undyed Undyed	No No Yes - \$.23		Tax-free deliveries only apply to Native Americans on the reservation of enrollment. Consumer refund only applies to purchases on the reservation of enrollment.
Standing Rock, Spirit Lake and Three Affiliated Tribes Reservations Bulk sales delivered to Native Americans enrolled on the reservation of delivery. All other bulk deliveries to non-Native Americans & non-enrolled Native Americans. Retail sales	Dyed Undyed Dyed Undyed Undyed	No No Yes - \$.04 Yes - \$.23 No	No Yes - \$.23 No No Yes - \$.23	Tax free deliveries (dyed) only apply to Native Americans on the reservation of enrollment. Undyed: Tribal tax at retail level and on bulk sales to Native Americans on the reservation of enrollment. All other bulk deliveries charged state tax.
Consumers for Use in Licensed Vehicles	Dyed Undyed	N/A Yes - \$.23		Must use undyed fuel.
Buses and Municipally Owned Transit Systems	Dyed (L.S.) Undyed	N/A Yes - \$.23		Must use clear fuel.
Agricultural and Industrial Use Undyed	Dyed Yes - \$.23	Yes - \$.04		Qualified machinery or equipment can use dyed fuel.
Reefers	Dyed Undyed	Yes - \$.04 Yes - \$.23		
Railroads-Locomotives	Dyed Undyed	Yes - \$.04 Yes - \$.23		
Heating Fuel	Dyed Undyed	Yes - \$.04 Yes - \$.23		\$.02 1/1/2008-6/30/2009; \$.00 beginning 7/1/2009.
Kerosene Consumers for use in Licensed Vehicles Consumers for use as heating fuel	Dyed Undyed Dyed Undyed	N/A Yes - \$.23 Yes - \$.04 Yes - \$.04		Must use undyed kerosene. \$.02 1/1/2008-6/30/2009; \$.00 beginning 7/1/2009 only when used as heating fuel.
Liquefied Petroleum Gas Use in Licensed Vehicles Heating Fuel Use Machinery, equipment or other use	N/A N/A N/A	Yes - \$.23 See Remarks Yes - 2%		HEATING FUEL USE ONLY 2% through 12/31/2007 1% 1/1/2008 through 6/30/2009 0% beginning 7/1/2009 Note: % tax is % of sales price exclusive of tax.

North Dakota Fuel Tax Rates - Effective January 1, 2008 Motor Vehicle Fuel Taxes On Sales To Consumers

Applies to all motor vehicle fuels including but not limited to gasoline, gasohol, E-85.

Customer	State Tax Charged	Tribal Tax Charged	State Remarks
Federal Government	No		
State and Local Government	Yes - \$.23		Partially refundable if used for construction, reconstruction or maintenance of roads.
Native Americans on the reservations except Standing Rock, Spirit Lake, and Three Affiliated Tribes Bulk sales delivered to Native Americans enrolled on the reservation of delivery. All other bulk deliveries Retail sales	No Yes - \$.23 Yes - \$.23	No No No	Tax free deliveries only apply to Native Americans on the reservation of enrollment. Native American refunds only apply to Native American purchases on the reservation of enrollment.
Standing Rock, Spirit Lake, and Three Affiliated Tribes Reservations Bulk sales delivered to Native Americans enrolled on the reservation of delivery. All other bulk deliveries to non-Native Americans & non-enrolled Native Americans. Retail sales	No Yes - \$.23 No	Yes - \$.23 No Yes - \$.23	Tribal tax at retail level and on bulk sales to Native Americans on the reservation of enrollment. All other bulk deliveries charged state tax.
Consumers for Use in Licensed Vehicles	Yes - \$.23		
Municipally Owned Transit Systems and Buses	Yes - \$.23		
Agricultural and Industrial Use	Yes - \$.23		Partially refundable if used in qualified machinery or equipment.
Recreational	Yes - \$.23		
<p>Note: State tax refunds are filed on an R-11 form and can be found on our web site at www.nd.gov/tax/fuel/forms.</p> <p>Note: Refund claims can be filed during the year the fuel is purchased when the refundable tax reaches \$400 or more. Otherwise, claims may be filed between January 1 and June 30 the year after the fuel is purchased.</p>			

Aviation Tax On Sales To Consumers

Includes jet fuel, aviation gasoline, and regular gasoline used in aircraft.

Customer	State Tax Charged	State Remarks
Federal Government for Military Use	No	A 4% excise tax is deducted from all refunds. Refunds not applicable if fuel prices are over \$2.00/gallon excluding taxes
State Government	Yes - \$.08	
Local Governments	Yes - \$.08	
Domestic Air Carriers	Yes - \$.08	
Private and Industrial Aircraft	Yes - \$.08	
<p>Note: State tax refunds of aviation fuel are filed on an R-31 form. Forms are available on our web site at www.nd.gov/tax/fuel/forms.</p>		