



Office of State Tax Commissioner

**North Dakota Fuel Tax Rates
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 Clear | No No | | Tax charged erroneously and paid for directly by a Federal Agency is refundable; does not apply to fuel paid for by Government contractors |
| State and Local Governments *Qualified non-licensed equipment use Licensed vehicles used for road construction and road maintenance purposes only Licensed vehicles other than those used for road construction and road maintenance purposes only | Dyed Dyed Clear | Yes - \$.04 Yes - \$.04 Yes - \$.23 | | Must use clear fuel only. |
| Native Americans on a reservation without a motor fuels agreement in place Bulk sales delivered to enrolled member Retail sales | Dyed Clear Clear | No No Yes - \$.23 | | Deliveries on the reservation are tax free only to enrolled members Refund available to enrolled members for purchases on reservation |
| Native Americans on a reservation with a motor fuels agreement in place Bulk sales delivered to enrolled member Bulk sales to non-Native Americans and non-enrolled members. Retail sales | Dyed Clear Dyed Clear Clear | No No Yes - \$.04 Yes - \$.23 No | No Yes - \$.23 No No Yes - \$.23 | Provides sharing of tax by State and Tribe based on percent of enrolled members according to census data Deliveries on the reservation are tax free only to enrolled members |
| Consumers for use in licensed vehicles | Clear | Yes - \$.23 | | Clear fuel use required |
| School buses and municipal transit systems | Clear | Yes - \$.23 | | Clear fuel use required |
| Agricultural and Industrial use | Dyed Clear | Yes - \$.04 Yes - \$.23 | | *Qualified non-licensed equipment or machinery can use dyed fuel |
| Emergency Medical Services (EMS) | Clear | Yes - \$.23 | | Full refund available |
| Refrigeration unit/reefer | Dyed Clear | Yes - \$.04 Yes - \$.23 | | Refund of \$.19 available for clear fuel use |
| Railroads-Locomotives | Dyed Clear | Yes - \$.04 Yes - \$.23 | | |
| *Heating fuel | Dyed | No | | |
| Kerosene Used in licensed vehicles *Heating fuel | Clear Dyed Clear | Yes - \$.23 No No | | Must use clear fuel |
| Liquefied Petroleum Gas (LP) Use in licensed vehicles *Heating Fuel *Qualified non-licensed equipment | | Yes - \$.23 No Yes - 2% | | Percent of sales price exclusive of tax |

Notes

*Heating fuel: Includes dyed diesel, kerosene, LP, or waste oil used for the heating of a building or other structure. Does not include fuel used for an agricultural purpose such as grain dryers or for an industrial purpose such as an asphalt plant or use in a fracturing process.

*Qualified non-licensed vehicle: Includes agricultural, construction, or other industrial equipment or machinery not required to be licensed. Does not include vehicles for which a required license has not been obtained.

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 |
|---|-------------------------|----------------------------------|--|
| <i>Federal Government</i> | No | | Tax charged erroneously and paid for directly by a Federal Agency is refundable; does not apply to fuel paid for by Government contractors |
| <i>State and Local Governments</i> | Yes - \$.23 | | Refund available for use in qualified non-licensed equipment or for use in licensed vehicles used for road construction and road maintenance |
| <i>Native Americans on a reservation without a motor fuels agreement in place</i> Bulk sales delivered to enrolled member Retail sales | No Yes - \$.23 | | Deliveries on the reservation are tax free only to enrolled members Refund available to enrolled members for purchases on the reservation |
| <i>Native Americans on a reservation with a motor fuels agreement in place</i> Bulk sales delivered to enrolled member Bulk sales to non-Native Americans and non-enrolled members Retail sales | No Yes - \$.23 No | Yes - \$.23 No Yes - \$.23 | Provides sharing of tax by State and Tribe based on percent of enrolled members according to census data |
| <i>Consumers for use in licensed vehicles</i> | Yes - \$.23 | | |
| <i>School buses and municipal transit systems</i> | Yes - \$.23 | | |
| <i>Agricultural and Industrial use</i> | Yes - \$.23 | | Partial refund available for use in *qualified non-licensed equipment or machinery |
| <i>Emergency Medical Services (EMS)</i> | Yes - \$.23 | | Full refund available |
| <i>*Recreational use</i> | Yes - \$.23 | | |
| Notes | | | |
| *Qualified non-licensed vehicle: Includes agricultural, construction, or other industrial equipment or machinery not required to be licensed. Does not include vehicles for which a required license has not been obtained. | | | |
| *Recreational use: Includes fuel used in such vehicles as boats, race cars, go carts, golf carts, all terrain vehicles, snowmobiles, etc. | | | |

Aviation Fuel Taxes On Sales To Consumers

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

| Customer | State Tax Charged | State Remarks |
|---|-------------------|--|
| <i>Federal Government</i> | No | Tax charged erroneously and paid for directly by a Federal Agency is refundable; does not apply to fuel paid for by Government contractors |
| <i>State and Local Governments</i> | Yes - \$.08 | |
| <i>Air carriers and private aircraft</i> | Yes - \$.08 | |
| <i>Agricultural and industrial aircraft</i> | Yes - \$.08 | Refund with 4% excise tax offset available; not applicable if fuel price is over \$2.00 per gallon excluding tax |
| <i>Emergency Medical Services (EMS)</i> | Yes - \$.08 | Full refund available |

Motor Fuel Tax forms and instructions are available on the Tax Commissioner's web site at <http://www.nd.gov/tax/fuel/>. For assistance email fueltax@nd.gov or call (70) 328-3126.