



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
Federal Government	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	Yes - \$.23		Refund available for use in qualified non-licensed equipment or for use in licensed vehicles used for road construction and road maintenance
Native Americans on a reservation without a motor fuels agreement in place 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
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	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
Consumers for use in licensed vehicles	Yes - \$.23		
School buses and municipal transit systems	Yes - \$.23		
Agricultural and Industrial use	Yes - \$.23		Partial refund available for use in *qualified non-licensed equipment or machinery
Emergency Medical Services (EMS)	Yes - \$.23		Full refund available
*Recreational use	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
Federal Government	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	Yes - \$.08	
Air carriers and private aircraft	Yes - \$.08	
Agricultural and industrial aircraft	Yes - \$.08	Refund with 4% excise tax offset available; not applicable if fuel price is over \$2.00 per gallon excluding tax
Emergency Medical Services (EMS)	Yes - \$.08	Full refund available

Motor Fuel Tax forms and instructions are available on the Tax Commissioner's website at www.tax.nd.gov/MotorFuel. For assistance email fueltax@nd.gov or call 701-328-2702.