

**Fifty-seventh Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 9, 2001**

SENATE BILL NO. 2051  
(Senators Wardner, Lyson)  
(Representatives Clark, Drovdal)

AN ACT to create and enact a new section to chapter 20.1-13 of the North Dakota Century Code, relating to evidence of sales or use tax payment or exemption for motorboat licensing.

**BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

**SECTION 1.** A new section to chapter 20.1-13 of the North Dakota Century Code is created and enacted as follows:

**Evidence of tax payment or exemption.** With an application for a motorboat number and license under section 20.1-13-03 by an applicant in whose name the motorboat has not previously been licensed, the applicant shall present proof of payment of sales or use tax that was due upon acquisition or bringing the motorboat into this state for storage or use in this state or shall present proof of exemption from sales or use taxes. Credit for taxes paid by the applicant upon acquisition of the motorboat in another state must be allowed as provided in section 57-40.2-11 if proof of that payment is presented. To establish that the motorboat was acquired through a casual sale and qualifies for exempt status, the applicant shall present a receipt for the sale signed by the seller and showing the seller's name and address. The department may waive the furnishing of a signed receipt for a casual sale if the applicant shows good cause why a receipt is unavailable and signs a statement showing the name and address of the seller and stating that to the best of the applicant's knowledge the seller is not in the business of selling boats.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Fifty-seventh Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2051.

Senate Vote:    Yeas    44        Nays    1        Absent    4

House Vote:    Yeas    94        Nays    0        Absent    4

\_\_\_\_\_  
Secretary of the Senate

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2001.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2001.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2001,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State