

SENATE BILL NO. 2356

Introduced by

Senator Grindberg

1 A BILL for an Act to create and enact a new section to chapter 40-57.3 of the North Dakota
2 Century Code, relating to authority of cities to impose motor vehicle rental taxes.

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

4 **SECTION 1.** A new section to chapter 40-57.3 of the North Dakota Century Code is
5 created and enacted as follows:

6 **City motor vehicle rental tax - Imposition - Amount - Disposition.** The governing
7 body of any city may impose by ordinance a city tax at a rate not to exceed two percent upon
8 the gross receipts from the lease or rental of motor vehicles for periods of less than one month.
9 Net revenue from a tax imposed under this section must be deposited in the city visitors'
10 promotion fund. Taxes imposed under this section must be collected by the tax commissioner
11 as provided under section 40-57.3-04.