

Introduced by

Senators Lyson, Bercier, Solberg

Representatives Aarsvold, Byerly, Pietsch

1 A BILL for an Act to create and enact a new subsection to section 57-40.3-04 of the North  
2 Dakota Century Code, relating to a motor vehicle excise tax exemption for a motor vehicle  
3 acquired or leased by a resident who was a prisoner of war; and to declare an emergency.

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

5 **SECTION 1.** A new subsection to section 57-40.3-04 of the North Dakota Century  
6 Code is created and enacted as follows:

7 Any motor vehicle acquired by, or leased and in the possession of, a resident who  
8 was a prisoner of war and who registers the vehicle with a distinctive license plate  
9 issued by the department of transportation under subdivision o of subsection 2 of  
10 section 39-04-18. The owner or lessor of the motor vehicle who qualifies for the  
11 exemption under this subsection is entitled to a refund of taxes paid under this  
12 chapter on acquisition or leasing of the vehicle if the distinctive license plate was  
13 acquired not more than sixty days after acquisition or leasing of the vehicle.

14 **SECTION 2. EMERGENCY.** This Act is declared to be an emergency measure.