

HOUSE BILL NO. 1325

Introduced by

Representatives Pietsch, Aarsvold, Byerly

Senator Lyson

1 A BILL for an Act to amend and reenact subdivision j of subsection 2 of section 39-04-18 and
2 subsection 1 of section 57-40.3-04 of the North Dakota Century Code, relating to motor vehicle
3 excise tax exemptions for motor vehicles acquired or leased by disabled veterans; and to
4 provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Subdivision j of subsection 2 of section 39-04-18 of the
7 North Dakota Century Code is amended and reenacted as follows:

8 j. Passenger motor vehicles, house cars, or pickup trucks not exceeding ten
9 thousand pounds [4535.92 kilograms] gross weight owned and operated by a
10 disabled veteran ~~under the provisions of Public Law 79-663 [38 U.S.C. 1901];~~
11 ~~provided, however, that such vehicles, as defined in 5 U.S.C. 2108, who is~~
12 entitled to display a distinctive license plate issued by the department upon
13 the payment of a fee of five dollars. This exemption applies to no more than
14 two such motor vehicles owned by a disabled veteran at any one time.

15 **SECTION 2. AMENDMENT.** Subsection 1 of section 57-40.3-04 of the North Dakota
16 Century Code is amended and reenacted as follows:

17 1. ~~Motor vehicles~~ Any motor vehicle acquired by, or leased and in the possession of,
18 a resident disabled veterans under the provisions of Pub. L. 79-663 [38 U.S.C.
19 1901] and any passenger motor vehicle or pickup truck not exceeding ten
20 thousand pounds [4535.92 kilograms] gross weight subsequently purchased or
21 acquired by a disabled veteran; provided, that this exemption is allowed only with
22 respect to one motor vehicle owned or leased by a disabled veteran at any one
23 time veteran, as defined in 5 U.S.C. 2108, who registers the vehicle with a
24 distinctive license plate issued by the department of transportation under

1 subdivision j of subsection 2 of section 39-04-18. The owner or lessor of the motor
2 vehicle who qualifies for the exemption under this subsection is entitled to a refund
3 of taxes paid under this chapter on acquisition or leasing of the vehicle if the
4 distinctive license plate was acquired not more than sixty days after acquisition or
5 leasing of the vehicle.

6 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
7 June 30, 2001.