

SENATE BILL NO. 2255

Introduced by

Senators Trenbeath, Espegard, Tallackson

Representatives Delmore, Hawken, Weisz

1 A BILL for an Act to create and enact a new section to chapter 57-40.3 of the North Dakota
2 Century Code, relating to a separate and additional motor vehicle excise tax; to amend and
3 reenact section 57-40.3-10 of the North Dakota Century Code, relating to revenue from the
4 motor vehicle excise tax; and to provide an effective date.

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

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

8 **Separate and additional motor vehicle excise tax - Transfer of revenue.** In addition
9 to the tax otherwise imposed under section 57-40.3-02, there is imposed an excise tax at the
10 rate of one-half of one percent on the purchase price of any motor vehicle purchased or
11 acquired in or outside this state for use on the streets and highways of this state and required to
12 be registered under the laws of this state. The entire revenue from tax imposed under this
13 section must be transmitted monthly by the director of the department of transportation to the
14 state treasurer and deposited in the state highway fund.

15 **SECTION 2. AMENDMENT.** Section 57-40.3-10 of the North Dakota Century Code is
16 amended and reenacted as follows:

17 **57-40.3-10. Transfer of revenue.** Except as otherwise provided in section 1 of this
18 Act, all moneys collected and received under this chapter must be transmitted monthly by the
19 director of the department of transportation to the state treasurer to be transferred and credited
20 to the general fund.

21 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
22 June 30, 2005.