

Fifty-ninth  
Legislative Assembly  
of North Dakota

## ENGROSSED SENATE BILL NO. 2314

Introduced by

Senators Syverson, Fischer, Krebsbach

Representatives Brusegaard, Iverson, Koppelman

1 A BILL for an Act to amend and reenact section 57-40.3-02 of the North Dakota Century Code,  
2 relating to the motor vehicle excise tax for antique and collector's motor vehicles; and to provide  
3 an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 57-40.3-02 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **57-40.3-02. Tax imposed.** There is hereby imposed an excise tax at the rate of five  
8 percent on the purchase price of any motor vehicle purchased or acquired either in or outside  
9 of the state of North Dakota for use on the streets and highways of this state and required to be  
10 registered under the laws of this state, except:

11 1. The excise tax under this section does not apply to the purchase price of an  
12 automobile or truck chassis-based vehicle that is registered as a collector's motor  
13 vehicle under section 39-04-10.6.

14 2. The excise tax under this section does not apply to the purchase price of any  
15 automobile or truck chassis-based vehicle registered as an antique motor vehicle  
16 under section 39-04-10.4.

17 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
18 June 30, 2005.