

**SENATE BILL NO. 2123**

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 1 of section 57-40.3-04 of the North Dakota  
2 Century Code, relating to the exemption from motor vehicle excise taxes on the acquisition or  
3 lease of a motor vehicle by a disabled veteran.

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

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

7 1. Any motor vehicle acquired by, or leased and in the possession of, a resident  
8 disabled veteran under the provisions of Pub. L. 79-663 [38 U.S.C. 3901] or who  
9 has a one hundred percent service-connected disability as determined by the  
10 department of veterans affairs who registers the vehicle with a distinctive license  
11 plate issued by the department of transportation under subdivision j of subsection 2  
12 of section 39-04-18. ~~The owner or lessor of the motor vehicle who qualifies for the~~  
13 ~~exemption under this subsection is entitled to a refund of taxes paid under this~~  
14 ~~chapter on acquisition or leasing of the vehicle if the distinctive license plate was~~  
15 ~~acquired not more than sixty days after acquisition or leasing of the vehicle.~~