

Introduced by

Senators J. Lee, Mathern, Sorvaag

Representatives Dockter, Holman, Mitskog

1 A BILL for an Act to amend and reenact subsection 7 of section 57-40.3-04 of the North Dakota  
2 Century Code, relating to a motor vehicle excise tax exemption for motor vehicles used to  
3 transport the elderly or disabled; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 7 of section 57-40.3-04 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 7. Any motor vehicle in the possession of and used as a ~~bus~~ exclusively by a nonprofit  
8 senior citizens' or handicapped persons' corporation for transportation of the elderly or  
9 disabled; provided, that ~~such bus~~ the motor vehicle may not be used for commercial  
10 activities.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
12 June 30, 2019.