

**FIRST ENGROSSMENT
with House Amendments
ENGROSSED SENATE BILL NO. 2299**

Introduced by

Senators Vedaa, Kannianen, O. Larsen

Representatives Lefor, D. Ruby, Thomas

1 A BILL for an Act to to provide for a legislative management study regarding the motor vehicle
2 excise tax.

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

4 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - MOTOR VEHICLE EXCISE TAX.**

5 During the 2021-22 interim, the legislative management shall consider studying the desirability
6 and feasibility of providing a credit against the purchase of a motor vehicle in an amount not to
7 exceed the total amount the person received for the private sale of the vehicle being replaced
8 for purpose of calculating the motor vehicle excise tax. The study must include a review of the
9 current law applied to credits for trade-ins, motor vehicle sale industry practices, vehicles of a
10 certain age, and the potential fiscal and technological impact on the state. The study also must
11 consider the potential for tax fraud, the effect on child support collections, and implications
12 regarding consumer protection. The study also must include input from the tax commissioner
13 and department of transportation. The legislative management shall report its findings and
14 recommendations, together with any legislation required to implement the recommendations, to
15 the sixty-eighth legislative assembly.