Fifty-sixth Legislative Assembly, State of North Dakota, begun in the Capitol in the City of Bismarck, on Tuesday, the fifth day of January, one thousand nine hundred and ninety-nine

HOUSE BILL NO. 1110 (Transportation Committee) (At the request of the Tax Commissioner)

AN ACT to amend and reenact subsections 1, 8, and 10 of section 57-40.3-04 of the North Dakota Century Code, relating to motor vehicle excise tax exemptions.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsections 1, 8, and 10 of section 57-40.3-04 of the North Dakota Century Code are amended and reenacted as follows:

- Motor vehicles acquired by, or leased and in the possession of, disabled veterans under the provisions of Pub. L. 79-663 [38 U.S.C. 1901] and any passenger motor vehicle or pickup truck not exceeding ten thousand pounds [4535.92 kilograms] gross weight subsequently purchased or acquired by such a disabled veteran; provided, that this exemption is allowed only with respect to one such motor vehicle owned or leased by such a disabled veteran at any one time.
- 8. Any motor vehicle which that does not exceed ten thousand pounds [4535.92 kilograms] gross weight and which is acquired by, or leased and in the possession of, a permanently physically disabled, licensed driver who is restricted to operating only motor vehicles equipped with special controls to compensate for the disability, or by permanently physically disabled individuals who have either surrendered or who have been denied a driver's license because of a permanent physical disability, provided the individuals obtain from the director of the department of transportation or his the director's authorized representative a statement that the individual has such a restricted driver's license or has either surrendered or has not been issued a driver's license because of a permanent physical disability; a copy of the statement must be attached to the application for registration of the title to the motor vehicle for which the exemption from tax under this chapter is claimed. Any motor vehicle acquired subject to this exemption must be disposed of either by transfer to another permanently physically disabled person or by a trade-in on another exempt sale or by a transfer involving a sale subject to sales or use tax before another motor vehicle can be acquired subject to the benefits of this exemption clause.
- 10. Motor vehicles acquired by, or leased and in the possession of, any parochial or private nonprofit school to be used for the transportation of students; provided, that to qualify a school must normally maintain a regular faculty and curriculum and must have a regularly organized body of students in attendance, and provided that the vehicles are not to be used for commercial activities.

Speaker of the House President of the Senate Secretary of the Senate Chief Clerk of the House This certifies that the within bill originated in the House of Representatives of the Fifty-sixth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1110. House Vote: Yeas 91 Nays 0 Absent 7 Nays 0 Senate Vote: Yeas 47 Absent 2 Chief Clerk of the House Received by the Governor at ______ M. on ______, 1999. Approved at ______, 1999. Governor Filed in this office this ______ day of ______, 1999, at _____ o'clock _____ M.

Secretary of State