

Fifty-seventh
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1131

Introduced by

Representative Haas

Senator Wardner

1 A BILL for an Act to create and enact a new section to chapter 57-40.3 of the North Dakota
2 Century Code, relating to a motor vehicle excise tax refund for casual sales in an amount that
3 would have been allowed if the motor vehicle was used as a trade-in on the purchase of a
4 replacement vehicle; to provide a continuing appropriation; and to provide an effective date.

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

6 **SECTION 1.** A new section to chapter 57-40.3 of the North Dakota Century Code is
7 created and enacted as follows:

8 **Trade-in refund for casual sales - Continuing appropriation.** If a person purchases
9 a replacement motor vehicle and pays the tax under this chapter and, within thirty days before
10 or after the date of that purchase, makes a casual sale of another motor vehicle which is also
11 taxed under this chapter, that person is entitled to a refund equal to the taxes paid by that
12 person on the purchased replacement motor vehicle or the taxes paid by the purchaser in the
13 casual sale, whichever is less. To qualify for the refund, the person must file a refund claim
14 with the director of the department of transportation in the form, and accompanied by evidence
15 of entitlement to the refund, as required by the director. A claim for refund under this section
16 must be filed within ninety days after the person is entitled to claim the refund. Upon approval
17 of a refund claim under this section, the director of the department of transportation shall direct
18 the state treasurer to issue the refund and the refunded amount is appropriated as a standing
19 and continuing appropriation from the state general fund.

20 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
21 June 30, 2001.