

SENATE BILL NO. 2051

Introduced by

Senators Wardner, Lyson

Representatives Clark, Drovdal

1 A BILL for an Act to create and enact a new section to chapter 20.1-13 of the North Dakota
2 Century Code, relating to evidence of sales or use tax payment or exemption for motorboat
3 licensing.

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

5 **SECTION 1.** A new section to chapter 20.1-13 of the North Dakota Century Code is
6 created and enacted as follows:

7 **Evidence of tax payment or exemption.** With an application for a motorboat number
8 and license under section 20.1-13-03 by an applicant in whose name the motorboat has not
9 previously been licensed, the applicant shall present proof of payment of sales or use tax that
10 was due upon acquisition or bringing the motorboat into this state for storage or use in this state
11 or shall present proof of exemption from sales or use taxes. Credit for taxes paid by the
12 applicant upon acquisition of the motorboat in another state must be allowed as provided in
13 section 57-40.2-11 if proof of that payment is presented. To establish that the motorboat was
14 acquired through a casual sale and qualifies for exempt status, the applicant shall present a
15 receipt for the sale signed by the seller and showing the seller's name and address. The
16 department may waive the furnishing of a signed receipt for a casual sale if the applicant shows
17 good cause why a receipt is unavailable and signs a statement showing the name and address
18 of the seller and stating that to the best of the applicant's knowledge the seller is not in the
19 business of selling boats.