

Fifty-seventh
Legislative Assembly
of North Dakota

SENATE BILL NO. 2181

Introduced by

Senators Traynor, Krebsbach, Stenehjem

Representatives Glassheim, Hawken

1 A BILL for an Act to amend and reenact subsection 13 of section 57-39.2-04 of the North
2 Dakota Century Code, relating to limitations on the sales tax exemption for rentals of motor
3 vehicles; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 13 of section 57-39.2-04 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 13. Gross receipts from the sale of any motor vehicle taxable under the provisions of
8 the motor vehicle excise tax laws of North Dakota. However, gross receipts from
9 the rental of any motor vehicle for fewer than thirty days are not exempt.

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for rental of motor vehicles for
11 which the rental contract term begins after June 30, 2001.