

Fifty-seventh  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO. 1325

Introduced by

Representatives Pietsch, Aarsvold, Byerly

Senator Lyson

1 A BILL for an Act to amend and reenact subdivision j of subsection 2 of section 39-04-18 and  
2 subsection 1 of section 57-40.3-04 of the North Dakota Century Code, relating to motor vehicle  
3 excise tax exemptions for motor vehicles acquired or leased by disabled veterans; and to  
4 provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Subdivision j of subsection 2 of section 39-04-18 of the  
7 North Dakota Century Code is amended and reenacted as follows:

8 j. Passenger motor vehicles, house cars, or pickup trucks not exceeding ten  
9 thousand pounds [4535.92 kilograms] gross weight owned and operated by a  
10 disabled veteran ~~under the provisions of Public Law 79-663 [38 U.S.C. 1901];~~  
11 ~~provided, however, that such vehicles, as defined in 5 U.S.C. 2108, who is~~  
12 entitled to display a distinctive license plate issued by the department upon  
13 the payment of a fee of five dollars. This exemption applies to no more than  
14 two such motor vehicles owned by a disabled veteran at any one time.

15 **SECTION 2. AMENDMENT.** Subsection 1 of section 57-40.3-04 of the North Dakota  
16 Century Code is amended and reenacted as follows:

17 1. ~~Motor vehicles~~ Any motor vehicle acquired by, or leased and in the possession of,  
18 a resident disabled veterans under the provisions of Pub. L. 79-663 [38 U.S.C.  
19 1901] and any passenger motor vehicle or pickup truck not exceeding ten  
20 thousand pounds [4535.92 kilograms] gross weight subsequently purchased or  
21 acquired by a disabled veteran; provided, that this exemption is allowed only with  
22 respect to one motor vehicle owned or leased by a disabled veteran at any one  
23 time veteran, as defined in 5 U.S.C. 2108, who registers the vehicle with a  
24 distinctive license plate issued by the department of transportation under

1                   subdivision j of subsection 2 of section 39-04-18. The owner or lessor of the motor  
2                   vehicle who qualifies for the exemption under this subsection is entitled to a refund  
3                   of taxes paid under this chapter on acquisition or leasing of the vehicle if the  
4                   distinctive license plate was acquired not more than sixty days after acquisition or  
5                   leasing of the vehicle.

6                   **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
7                   June 30, 2001.