

**Fifty-seventh Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 9, 2001**

HOUSE BILL NO. 1325
(Representatives Pietsch, Aarsvold, Byerly)
(Senator Lyson)

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

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

- j. Passenger motor vehicles, house cars, or pickup trucks not exceeding ten thousand pounds [4535.92 kilograms] gross weight owned and operated by a disabled veteran under the provisions of Public Law 79-663 [38 U.S.C. 4904 3901]; ~~provided, however, that such vehicles~~ or who has a one hundred percent service-connected disability as determined by the department of veterans affairs who is entitled to display a distinctive license plate issued by the department upon the payment of a fee of five dollars. This exemption applies to no more than two such motor vehicles owned by a disabled veteran at any one time.

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

1. ~~Motor vehicles~~ Any motor vehicle acquired by, or leased and in the possession of, a resident disabled veterans veteran under the provisions of Pub. L. 79-663 [38 U.S.C. 4904 3901] and any passenger motor vehicle or pickup truck not exceeding ten thousand pounds [4535.92 kilograms] gross weight subsequently purchased or acquired by a disabled veteran; provided, that this exemption is allowed only with respect to one motor vehicle owned or leased by a disabled veteran at any one time or who has a one hundred percent service-connected disability as determined by the department of veterans affairs who registers the vehicle with a distinctive license plate issued by the department of transportation under subdivision j of subsection 2 of section 39-04-18. The owner or lessor of the motor vehicle who qualifies for the exemption under this subsection is entitled to a refund of taxes paid under this chapter on acquisition or leasing of the vehicle if the distinctive license plate was acquired not more than sixty days after acquisition or leasing of the vehicle.

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

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Fifty-seventh Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1325.

House Vote: Yeas 96 Nays 0 Absent 2

Senate Vote: Yeas 44 Nays 0 Absent 5

Chief Clerk of the House

Received by the Governor at _____ M. on _____, 2001.

Approved at _____ M. on _____, 2001.

Governor

Filed in this office this _____ day of _____, 2001,

at _____ o'clock _____ M.

Secretary of State