

Sixtieth  
Legislative Assembly  
of North Dakota

## ENGROSSED HOUSE BILL NO. 1393

Introduced by

Representatives Froelich, Charging

Senator Marcellais

1 A BILL for an Act to create and enact a new subdivision to subsection 1 of section 57-38-01.2,  
2 a new subdivision to subsection 2 of section 57-38-30.3, a new subsection to section  
3 57-39.2-04, and a new subsection to section 57-40.3-04 of the North Dakota Century Code,  
4 relating to income tax exemptions and sales, use, and motor vehicle excise tax exemptions for  
5 enrolled tribal members; and to provide an effective date.

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

7 **SECTION 1.** A new subdivision to subsection 1 of section 57-38-01.2 of the North  
8 Dakota Century Code is created and enacted as follows:

9 Reduced by the amount of income of a taxpayer, who resides within the  
10 boundaries of any reservation in this state and who is an enrolled member of  
11 a federally recognized Indian tribe, from activities or sources within the  
12 boundaries of any reservation in this state.

13 **SECTION 2.** A new subdivision to subsection 2 of section 57-38-30.3 of the North  
14 Dakota Century Code is created and enacted as follows:

15 Reduced by the amount of income of a taxpayer, who resides within the  
16 boundaries of any reservation in this state and who is an enrolled member of  
17 a federally recognized Indian tribe, from activities or sources within the  
18 boundaries of any reservation in this state.

19 **SECTION 3.** A new subsection to section 57-39.2-04 of the North Dakota Century  
20 Code is created and enacted as follows:

21 Gross receipts from sales within the boundaries of any reservation in this state to  
22 an individual who resides within the boundaries of any reservation in this state and  
23 who is an enrolled member of a federally recognized Indian tribe.

1           **SECTION 4.** A new subsection to section 57-40.3-04 of the North Dakota Century  
2 Code is created and enacted as follows:

3                   A motor vehicle acquired at any location within this state by an individual who  
4                   resides within the boundaries of any reservation in this state and who is an  
5                   enrolled member of a federally recognized Indian tribe.

6           **SECTION 5. EFFECTIVE DATE.** Sections 1 and 2 of this Act are effective for taxable  
7 years beginning after December 31, 2006. Sections 3 and 4 of this Act are effective for taxable  
8 events occurring after June 30, 2007.