

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Monson

1 A BILL for an Act to create and enact section 57-40.3-02.2 of the North Dakota Century Code,
2 relating to a reduction of the motor vehicle excise tax rate for purchase or lease of a qualified
3 alternative fuel motor vehicle; and to provide an effective date.

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

5 **SECTION 1.** Section 57-40.3-02.2 of the North Dakota Century Code is created and
6 enacted as follows:

7 **57-40.3-02.2. Alternative fuel motor vehicle tax rate reduction.** Notwithstanding the
8 tax rate under section 57-40.3-02, the excise tax rate under this chapter for purchase or lease
9 of a qualified alternative fuel motor vehicle is three percent. For purposes of this section,
10 "qualified alternative fuel motor vehicle" means a qualified fuel cell, lean burn technology,
11 hybrid, or alternative fuel motor vehicle that would qualify for the alternative motor vehicle credit
12 under Internal Revenue Code section 30B, without regard to any expiration date or phasing out
13 of the federal credit.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for motor vehicle purchases
15 made or leases entered after June 30, 2009.