ROUGH DRAFT

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. The excise tax
- 8 under this chapter for purchase or lease of a qualified alternative fuel motor vehicle is three
- 9 percent. For purposes of this section, "qualified alternative fuel motor vehicle" means a
- 10 qualified fuel cell, lean burn technology, highbred, or alternative fuel motor vehicle that would
- 11 qualify for the alternative motor vehicle credit under Internal Revenue Code section 30B,
- 12 without regard to any expiration date or phasing out of the federal credit.
- 13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for motor vehicle purchases or
- 14 leases made after June 30, 2009.