

HOUSE BILL NO. 1153

Introduced by

Representatives Ruby, Maragos, Delmore

Senators Hogue, Larsen, G. Lee

1 A BILL for an Act to amend and reenact subsection 5 of section 57-40.3-04 of the North Dakota
2 Century Code, relating to exemptions from motor vehicle excise tax.

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

4 **SECTION 1. AMENDMENT.** Subsection 5 of section 57-40.3-04 of the North Dakota
5 Century Code is amended and reenacted as follows:

- 6 5. a. A motor vehicle acquired by inheritance from, by bequest of, or operation of a
7 trust created by a decedent who owned it;
- 8 b. The transfer of a motor vehicle that was previously titled or licensed in the name
9 of an individual or in the names of two or more joint tenants and subsequently
10 transferred without monetary consideration to one or more joint tenants, including
11 a transfer into a trust in which one or more of the joint tenants is beneficiary or
12 trustee;
- 13 c. The transfer of a motor vehicle by way of gift between a husband and wife,
14 parent and child, or brothers and sisters, including a transfer into a trust in which
15 the trustor and beneficiary occupy one of these relationships;
- 16 d. The transfer of a motor vehicle without monetary consideration into a trust in
17 which the beneficiary is the person in whose name the motor vehicle was
18 previously titled or licensed;
- 19 e. The transfer of a motor vehicle to reflect a new name of the owner caused by a
20 business reorganization in which the ownership of the reorganized business
21 remains in the same person or persons as ~~prior to~~before the reorganization, ~~but~~
22 ~~only~~ if the title transfer is completed within one hundred eighty days from the
23 effective date of the reorganization; and

- 1 f. The transfer of a motor vehicle previously transferred under subdivision e which
- 2 returns ownership to the previous owner; and
- 3 g. The transfer of a motor vehicle without monetary consideration from a revocable
- 4 living trust to the trustor or to the spouse, child, or sibling of the trustor.