

HOUSE BILL NO. 1110

Introduced by

Transportation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subsections 1, 8, and 10 of section 57-40.3-04 of the
2 North Dakota Century Code, relating to motor vehicle excise tax exemptions.

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

4 **SECTION 1. AMENDMENT.** Subsections 1, 8, and 10 of section 57-40.3-04 of the
5 North Dakota Century Code are amended and reenacted as follows:

- 6 1. Motor vehicles acquired by, or leased and in the possession of, disabled veterans
7 under the provisions of Pub. L. 79-663 [38 U.S.C. 1901] and any passenger motor
8 vehicle or pickup truck not exceeding ten thousand pounds [4535.92 kilograms]
9 gross weight subsequently purchased or acquired by ~~such~~ a disabled veteran;
10 provided, that this exemption is allowed only with respect to one ~~such~~ motor
11 vehicle owned or leased by ~~such~~ a disabled veteran at any one time.
- 12 8. Any motor vehicle ~~which~~ that does not exceed ten thousand pounds [4535.92
13 kilograms] gross weight and which is acquired by, or leased and in the possession
14 of, a permanently physically disabled, licensed driver who is restricted to operating
15 only motor vehicles equipped with special controls to compensate for the disability,
16 or by permanently physically disabled individuals who have either surrendered or
17 who have been denied a driver's license because of a permanent physical
18 disability, provided the individuals obtain from the director of the department of
19 transportation or ~~his~~ the director's authorized representative a statement that the
20 individual has ~~such~~ a restricted driver's license or has either surrendered or has not
21 been issued a driver's license because of a permanent physical disability; a copy of
22 the statement must be attached to the application for registration of the title to the
23 motor vehicle for which the exemption from tax under this chapter is claimed. Any
24 motor vehicle acquired subject to this exemption must be disposed of either by

- 1 transfer to another permanently physically disabled person or by a trade-in on
2 another exempt sale or by a transfer involving a sale subject to sales or use tax
3 before another motor vehicle can be acquired subject to the benefits of this
4 exemption clause.
- 5 10. Motor vehicles acquired by, or leased and in the possession of, any parochial or
6 private nonprofit school to be used for the transportation of students; provided, that
7 to qualify a school must normally maintain a regular faculty and curriculum and
8 must have a regularly organized body of students in attendance, and provided that
9 the vehicles are not to be used for commercial activities.