## Fifty-seventh Legislative Assembly of North Dakota In Regular Session Commencing Tuesday, January 9, 2001

HOUSE BILL NO. 1325 (Representatives Pietsch, Aarsvold, Byerly) (Senator Lyson)

AN ACT to amend and reenact subdivision j of subsection 2 of section 39-04-18 and subsection 1 of section 57-40.3-04 of the North Dakota Century Code, relating to motor vehicle excise tax exemptions for motor vehicles acquired or leased by disabled veterans; and to provide an effective date.

## BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

**SECTION 1. AMENDMENT.** Subdivision j of subsection 2 of section 39-04-18 of the North Dakota Century Code is amended and reenacted as follows:

j. Passenger motor vehicles, house cars, or pickup trucks not exceeding ten thousand pounds [4535.92 kilograms] gross weight owned and operated by a disabled veteran under the provisions of Public Law 79-663 [38 U.S.C. 1901 3901]; provided, however, that such vehicles or who has a one hundred percent service-connected disability as determined by the department of veterans affairs who is entitled to display a distinctive license plate issued by the department upon the payment of a fee of five dollars. This exemption applies to no more than two such motor vehicles owned by a disabled veteran at any one time.

**SECTION 2. AMENDMENT.** Subsection 1 of section 57-40.3-04 of the North Dakota Century Code is amended and reenacted as follows:

1. Motor vehicles Any motor vehicle acquired by, or leased and in the possession of, a resident disabled veterans veteran under the provisions of Pub. L. 79-663 [38 U.S.C. 1901 3901] and any passenger motor vehicle or pickup truck not exceeding ten thousand pounds [4535.92 kilograms] gross weight subsequently purchased or acquired by a disabled veteran; provided, that this exemption is allowed only with respect to one motor vehicle owned or leased by a disabled veteran at any one time or who has a one hundred percent service-connected disability as determined by the department of veterans affairs who registers the vehicle with a distinctive license plate issued by the department of transportation under subdivision j of subsection 2 of section 39-04-18. The owner or lessor of the motor vehicle who qualifies for the exemption under this subsection is entitled to a refund of taxes paid under this chapter on acquisition or leasing of the vehicle if the distinctive license plate was acquired not more than sixty days after acquisition or leasing of the vehicle.

**SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after June 30, 2001.

<u> </u>	Speaker of the House  Chief Clerk of the House				President of the Senate  Secretary of the Senate		
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This certifies Legislative A	s that the s	within bil North Dal	l originate cota and is	ed in th s known	ne House of on the recor	Representati	ives of the Fifty-sever y as House Bill No. 132
House Vote:	Yeas	96	Nays	0	Absent	2	
Senate Vote:	Yeas	44	Nays	0	Absent	5	
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Received by	the Govern	or at	M.	on			, 2001.
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Filed in this office this			day of	day of			, 2001,
at	o'clock	M.					
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