

**HOUSE BILL NO. 1318**

Introduced by

Representatives Severson, Delmore, Hawken

Senators Espeland, Fischer

1 A BILL for an Act to create and enact a new subdivision to subsection 2 of section 39-04-18 and  
2 a new subsection to section 57-40.3-04 of the North Dakota Century Code, relating to a motor  
3 vehicle registration exemption and motor vehicle excise tax exception for ambulances of  
4 emergency medical services operations; to amend and reenact section 57-43.1-08 of the North  
5 Dakota Century Code, relating to a motor vehicle fuel tax refund for fuel used by ambulances of  
6 emergency medical services operations; and to provide an effective date.

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

8 **SECTION 1.** A new subdivision to subsection 2 of section 39-04-18 of the North Dakota  
9 Century Code is created and enacted as follows:

10 An ambulance owned by or in possession of an emergency medical services  
11 operation licensed under chapter 23-27. Ambulances exempt under this  
12 subdivision must display license plates provided by the department at actual  
13 cost.

14 **SECTION 2.** A new subsection to section 57-40.3-04 of the North Dakota Century Code  
15 is created and enacted as follows:

16 A motor vehicle acquired by or leased and in the possession of and used as an  
17 ambulance by an emergency medical services operation licensed under chapter  
18 23-27.

19 **SECTION 3. AMENDMENT.** Section 57-43.1-08 of the North Dakota Century Code is  
20 amended and reenacted as follows:

21 **57-43.1-08. Refund to state or political subdivision or emergency medical**  
22 **services operation.** When any construction, reconstruction, or maintenance of a public road,  
23 highway, street, or airport is undertaken by the state or any political subdivision in the state and  
24 public funds of the United States, state, or any political subdivision are directly used for the

1 purchasing of motor vehicle fuel to be used in publicly owned vehicles for such construction,  
2 reconstruction, or maintenance, such motor vehicle fuel is subject to a refund of the tax paid on  
3 the fuel as provided for in this chapter and under the same terms and conditions. An  
4 emergency medical services operation licensed under chapter 23-27 is entitled to a refund of  
5 the tax paid by it under this chapter on motor vehicle fuel used in its ambulances under the  
6 same terms and conditions as applied to other refunds under this chapter. The refund provided  
7 for in this section may not be reduced for deposit to the agricultural fuel tax fund.

8 **SECTION 4. EFFECTIVE DATE.** This Act is effective for motor vehicle registrations or  
9 taxable events occurring after June 30, 2003.