

**HOUSE BILL NO. 1411**

Introduced by

Representative Keiser

1 A BILL for an Act to amend and reenact subsection 13 of section 57-39.2-04 of the North  
2 Dakota Century Code, relating to limitations on the sales tax exemption on vehicle rentals.

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

4 **SECTION 1. AMENDMENT.** Subsection 13 of section 57-39.2-04 of the North Dakota  
5 Century Code is amended and reenacted as follows:

6 13. Gross receipts from the sale of any motor vehicle taxable under the provisions of  
7 the motor vehicle excise tax laws of North Dakota. However, gross receipts from  
8 the rental of any motor vehicle for fewer than thirty days are not exempt ~~but taxes~~  
9 ~~imposed under home rule authority do not apply to such rentals.~~ Moneys collected  
10 by a home rule city under this subsection must be deposited in the city's general  
11 fund and used for visitor promotion.