

HOUSE BILL NO. 1393

Introduced by

Representatives Froelich, Charging

Senator Marcellais

1 A BILL for an Act to create and enact a new subdivision to subsection 1 of section 57-38-01.2, a
2 new subdivision to subsection 2 of section 57-38-30.3, a new subsection to section 57-39.2-04,
3 and a new subsection to section 57-40.3-04 of the North Dakota Century Code, relating to
4 income tax exemptions and sales, use, and motor vehicle excise tax exemptions for enrolled
5 tribal members; and to provide an effective date.

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

7 **SECTION 1.** A new subdivision to subsection 1 of section 57-38-01.2 of the North
8 Dakota Century Code is created and enacted as follows:

9 Reduced by the amount of income of a taxpayer, who resides within the
10 boundaries of any reservation in this state and who is an enrolled member of
11 a federally recognized Indian tribe, from activities or sources within the
12 boundaries of any reservation in this state.

13 **SECTION 2.** A new subdivision to subsection 2 of section 57-38-30.3 of the North
14 Dakota Century Code is created and enacted as follows:

15 Reduced by the amount of income of a taxpayer, who resides within the
16 boundaries of any reservation in this state and who is an enrolled member of
17 a federally recognized Indian tribe, from activities or sources within the
18 boundaries of any reservation in this state.

19 **SECTION 3.** A new subsection to section 57-39.2-04 of the North Dakota Century Code
20 is created and enacted as follows:

21 Gross receipts from sales within the boundaries of any reservation in this state to
22 an individual who resides within the boundaries of any reservation in this state and
23 who is an enrolled member of a federally recognized Indian tribe.

1 **SECTION 4.** A new subsection to section 57-40.3-04 of the North Dakota Century Code
2 is created and enacted as follows:

3 A motor vehicle acquired within the boundaries of any reservation in this state by
4 an individual who resides within the boundaries of any reservation in this state and
5 who is an enrolled member of a federally recognized Indian tribe.

6 **SECTION 5. EFFECTIVE DATE.** Sections 1 and 2 of this Act are effective for taxable
7 years beginning after December 31, 2006. Sections 3 and 4 of this Act are effective for taxable
8 events occurring after June 30, 2007.