

Introduced by

Representatives Vigesaa, Bosch, Headland, Mitskog, D. Ruby

Senators Bekkedahl, Kannianen, Patten, Sorvaag

1 A BILL for an Act to amend and reenact subsection 15 of section 57-40.3-04 of the North
2 Dakota Century Code, relating to a motor vehicle excise tax exemption for enrolled tribal
3 members; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 15 of section 57-40.3-04 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 15. A motor vehicle acquired at any location within this state by an individual who ~~resides~~
8 is an enrolled member of a federally recognized Indian tribe residing within the
9 boundaries of any reservation in this state ~~and who is an enrolled member of a~~
10 ~~federally recognized Indian tribe~~, provided the exemption in this subsection does not
11 apply to a motor vehicle purchased by an individual whose primary residence is not
12 within the boundaries of any reservation in this state.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
14 June 30, 2023.