

Sixty-ninth
Legislative Assembly
of North Dakota

**HOUSE BILL NO. 1139
with Senate Amendments**

HOUSE BILL NO. 1139

Introduced by

Representatives Pyle, Frelich, Grueneich, Novak

Senators Kessel, Klein, Myrdal

1 A BILL for an Act to create and enact a new subsection to sections 57-39.2-04 and 57-40.3-04
2 of the North Dakota Century Code, relating to a sales tax exemption and a motor vehicle excise
3 tax exemption for fire departments; and to provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code is
6 created and enacted as follows:

7 Gross receipts from sales when made to a fire department for the purpose of providing
8 fire protection services. For purposes of this subsection, "fire department" means a fire
9 department or fire district that has filed a certificate of existence under section
10 18-04-02 which has been approved.

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

13 Any motor vehicle acquired by, or leased and in the possession of, a fire department
14 for the purpose of providing fire protection services. For purposes of this subsection,
15 "fire department" means a fire department or fire district that has filed a certificate of
16 existence under section 18-04-02 which has been approved.

17 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
18 June 30, 2025.