

**Sixty-ninth Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 7, 2025**

SENATE BILL NO. 2207  
(Senators Patten, Marcellais, Walen, Weston)  
(Representatives Brown, Davis)

AN ACT to amend and reenact subsection 2 of section 57-40.3-04 of the North Dakota Century Code, relating to a motor vehicle excise tax exemption for tribal governments; and to provide an effective date.

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

**SECTION 1. AMENDMENT.** Subsection 2 of section 57-40.3-04 of the North Dakota Century Code is amended and reenacted as follows:

2. a. Any motor vehicle ~~procured by, owned by, or in possession of the:~~
  - (1) ~~The federal or government;~~
  - (2) ~~The state government or a;~~
  - (3) ~~A political subdivision thereof of this state;~~
  - (4) ~~A tribal government of a federally recognized Indian tribe within the boundaries of any reservation in this state; or a motor vehicle procured by or~~
  - (5) ~~A person on behalf of the North Dakota lottery that when the motor vehicle is to be awarded as a prize in a game or promotion.~~
- b. For purposes of this subsection, an "Indian tribe" means a tribal government agency, instrumentality, or political subdivision that performs essential government functions. The term does not include a business entity or agency with the primary purpose of operating a business enterprise.

**SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after June 30, 2025.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-ninth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2207.

Senate Vote:    Yeas 41            Nays 3            Absent 3

House Vote:    Yeas 75            Nays 15           Absent 4

\_\_\_\_\_  
Secretary of the Senate

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2025.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2025,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State