

Fifty-seventh
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1325

Introduced by

Representatives Pietsch, Aarsvold, Byerly

Senator Lyson

1 A BILL for an Act to amend and reenact subdivision j of subsection 2 of section 39-04-18 and
2 subsection 1 of section 57-40.3-04 of the North Dakota Century Code, relating to motor vehicle
3 excise tax exemptions for motor vehicles acquired or leased by disabled veterans; and to
4 provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Subdivision j of subsection 2 of section 39-04-18 of the
7 North Dakota Century Code is amended and reenacted as follows:

8 j. Passenger motor vehicles, house cars, or pickup trucks not exceeding ten
9 thousand pounds [4535.92 kilograms] gross weight owned and operated by a
10 disabled veteran under the provisions of Public Law 79-663 [38 U.S.C. ~~1901~~
11 3901]; ~~provided, however, that such vehicles~~ or who has a one hundred
12 percent service-connected disability as determined by the department of
13 veterans affairs who is entitled to display a distinctive license plate issued by
14 the department upon the payment of a fee of five dollars. This exemption
15 applies to no more than two such motor vehicles owned by a disabled veteran
16 at any one time.

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

19 1. ~~Motor vehicles~~ Any motor vehicle acquired by, or leased and in the possession of,
20 a resident disabled veterans veteran under the provisions of Pub. L. 79-663 [38
21 U.S.C. ~~1901~~ 3901] ~~and any passenger motor vehicle or pickup truck not exceeding~~
22 ~~ten thousand pounds [4535.92 kilograms] gross weight subsequently purchased or~~
23 ~~acquired by a disabled veteran; provided, that this exemption is allowed only with~~
24 ~~respect to one motor vehicle owned or leased by a disabled veteran at any one~~

1 ~~time~~ or who has a one hundred percent service-connected disability as determined
2 by the department of veterans affairs who registers the vehicle with a distinctive
3 license plate issued by the department of transportation under subdivision j of
4 subsection 2 of section 39-04-18. The owner or lessor of the motor vehicle who
5 qualifies for the exemption under this subsection is entitled to a refund of taxes
6 paid under this chapter on acquisition or leasing of the vehicle if the distinctive
7 license plate was acquired not more than sixty days after acquisition or leasing of
8 the vehicle.

9 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
10 June 30, 2001.