

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. 4904  
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. 4904 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.