

Introduced by

1 A BILL for an Act to amend and reenact sections 57-40.3-02 and 57-40.3-10 of the North  
2 Dakota Century Code, relating to the motor vehicle excise tax rate and the allocation of motor  
3 vehicle excise tax collections.

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

5 **SECTION 1. AMENDMENT.** Section 57-40.3-02 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **57-40.3-02. Tax imposed.** There is hereby imposed an excise tax at the rate of ~~five~~  
8 three percent on the purchase price of any motor vehicle purchased or acquired either in or  
9 outside of the state of North Dakota for use on the streets and highways of this state and  
10 required to be registered under the laws of this state.

11 **SECTION 2. AMENDMENT.** Section 57-40.3-10 of the North Dakota Century Code is  
12 amended and reenacted as follows:

13 **57-40.3-10. (Effective through June 30, 2011) Transfer of revenue.** All moneys  
14 collected and received under this chapter after moneys are deposited in the state aid  
15 distribution fund under section 57-39.2-26.1 must be transmitted monthly by the director of the  
16 department of transportation to the state treasurer to be transferred and credited as follows:

- 17 1. Twenty-five percent to the highway fund.
- 18 2. Seventy-five percent to the state general fund.

19 **(Effective after June 30, 2011) Transfer of revenue.** All moneys collected and  
20 received under this chapter after moneys are deposited in the state aid distribution fund under  
21 section 57-39.2-26.1 must be transmitted monthly by the director of the department of  
22 transportation to the state treasurer to be transferred and credited to the ~~general~~ highway tax  
23 distribution fund.