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Sixty-first
Legislative Assembly
of North Dakota

Introduced by

Finance and Taxation Committee

(At the request of the Office of State Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 4 of section 57-40.3-11 of the North Dakota
2 Century Code, relating to the time for audit and protest of motor vehicle excise tax
3 assessments; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 4 of section 57-40.3-11 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 4. If upon audit the tax commissioner determines that a motor vehicle excise tax has
8 not been paid or an additional tax is due, the tax commissioner shall give notice of
9 determination of the tax due to the person liable for the tax. The notice of
10 determination must be given no later than three years from the date the motor
11 vehicle was purchased, acquired, or the date the vehicle was titled or registered
12 with the director of the department of transportation, whichever is later. If it is
13 determined that the motor vehicle excise tax due is twenty-five percent or more
14 above the amount that should have been paid, the notice of determination must be
15 given no later than six years from the date the motor vehicle was purchased,
16 acquired, or the date the vehicle was titled or registered with the director of the
17 department of transportation, whichever is later. The notice of determination of tax
18 due fixes the tax finally and irrevocably unless within ~~fifteen~~ thirty days of the date
19 of the notice the person against whom the tax is assessed applies to the tax
20 commissioner for a hearing under chapter 28-32 or unless the tax commissioner
21 reduces the liability relating to assessments on the commissioner's own motion.
22 The provisions of chapter 57-39.2 not in conflict with the provisions of this chapter
23 govern the administration of the tax levied in this chapter.

1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for assessments of motor vehicle
2 excise tax issued after June 30, 2009.