

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 8 of section 57-40.3-04 of the North Dakota
2 Century Code, relating to the motor vehicle excise tax exemption for certain motor vehicles in
3 the possession of and used by permanently physically disabled persons.

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

5 **SECTION 1. AMENDMENT.** Subsection 8 of section 57-40.3-04 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 8. Any motor vehicle that does not exceed ten thousand pounds [4535.92 kilograms]
8 gross weight and which is acquired by, or leased and in the possession of, a
9 permanently physically disabled, licensed driver who is restricted to operating only
10 motor vehicles equipped with special controls to compensate for the disability, or by
11 permanently physically disabled individuals who have either surrendered or who have
12 been denied a driver's license because of a permanent physical disability, provided the
13 individuals obtain from the director of the department of transportation or the director's
14 authorized representative a statement that the individual has a restricted driver's
15 license or has either surrendered or has not been issued a driver's license because of
16 a permanent physical disability; a copy of the statement must be attached to the
17 application for registration of the title to the motor vehicle for which the exemption from
18 tax under this chapter is claimed. If the applicant does not have the statement at the
19 time of application for registration of the title, motor vehicle excise tax is due and must
20 be paid. However, if the applicant provides the statement to the director of the
21 department of transportation ~~within sixty days of application for registration and~~
22 ~~payment of the tax due under this chapter,~~ the applicant may apply for a refund of the
23 taxes paid in the manner provided in ~~section 57-40.4-02~~chapter 57-40.4. Any motor
24 vehicle acquired subject to this exemption must be disposed of either by transfer to

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- 1 another permanently physically disabled person or by a trade-in on another exempt
- 2 sale or by a transfer involving a sale subject to sales or use tax before another motor
- 3 vehicle can be acquired subject to the benefits of this exemption clause.