

**HOUSE BILL NO. 1047**

Introduced by

Representatives Meier, Heinert

Senator Dever

1 A BILL for an Act to amend and reenact subsection 6 of section 57-40.5-03 of the North Dakota  
2 Century Code, relating to the excise tax exemption for air ambulances; and to provide for  
3 retroactive application.

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

5 **SECTION 1. AMENDMENT.** Subsection 6 of section 57-40.5-03 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 6. Aircraft for use as an air ambulance, when purchased by the operator of an  
8 emergency medical services operation licensed under chapter 23-27 or a purchaser  
9 that contracts with an emergency medical service operation licensed under chapter  
10 23-27.

11 **SECTION 2. RETROACTIVE APPLICATION.** This Act applies retroactively to taxable  
12 events occurring after December 31, 2015.