

**FISCAL NOTE**  
**SENATE BILL NO. 2141**  
**LC# 23.0462.01000**  
**01/09/2023**

**1 - State Fiscal Effect**

*Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2021-2023 Biennium		2023-2025 Biennium		2025-2027 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures						
Appropriations						

**2 - County, City, School District, and Township Fiscal Effect**

*Identify the fiscal effect on the appropriate political subdivision.*

	2021-2023 Biennium	2023-2025 Biennium	2025-2027 Biennium
Counties			
Cities			
School Districts			
Townships			

**3 - Bill and Fiscal Impact Summary**

*Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

SB 2141 updates the definition of “purchase price” for motor vehicle excise tax purposes.

**4 - Fiscal Impact Sections Detail**

*Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

The bill updates the definition of “purchase price” for the total amount paid for a motor vehicle to exclude any charges or fees for auction services.

## 5 - Revenues Detail

*For information shown under state fiscal effect in 1 or 2, please explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

If any charges or fees from auction services are currently included in the motor vehicle purchase price, then this exclusion would cause a reduction in revenue to the state general fund and the state aid distribution fund.

The North Dakota Office of State Tax Commissioner does not track vehicle purchase origination. Contact was made with the North Dakota Department of Transportation, and it was confirmed that they also do not track if the vehicle purchase was made at an auction.

Because it is unknown how many vehicle purchases include charges or fees for auction services, the fiscal impact of this bill cannot be determined.

## 6 - Expenditures Detail

*For information shown under state fiscal effect in 1 or 2, please explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

## 7 - Appropriations Detail

*For information shown under state fiscal effect in 1 or 2, please explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

## Contact Information

**Name:** Bryan Bittner

**Agency:** Tax Department

**Telephone:** 7013283402

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