

March 7, 2025

Sixty-ninth  
Legislative Assembly  
of North Dakota

## PROPOSED AMENDMENTS TO

### SENATE BILL NO. 2207

Introduced by

Senators Patten, Marcellais, Walen, Weston

Representatives Brown, Davis

1 A BILL for an Act to amend and reenact subsection 2 of section 57-40.3-04 of the North Dakota  
2 Century Code, relating to a motor vehicle excise tax exemption for tribal governments; and to  
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-40.3-04 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 2. a. Any motor vehicle ~~procured by~~, owned by, or in possession of the:

8 ~~a.~~ (1) ~~The federal or~~government;

9 ~~b.~~ (2) ~~The state government or a~~;

10 ~~c.~~ (3) ~~A political subdivision thereof~~ this state;

11 ~~d.~~ (4) ~~A tribal government of a federally recognized Indian tribe within the~~

12 ~~boundaries of any reservation in this state; or a motor vehicle procured by or~~

13 ~~e.~~ (5) ~~A person on behalf of the North Dakota lottery that~~ when the motor vehicle is  
14 to be awarded as a prize in a game or promotion.

15 b. For purposes of this subsection, an "Indian tribe" means a tribal government  
16 agency, instrumentality, or political subdivision that performs essential  
17 government functions. The term does not include a business entity or agency  
18 with the primary purpose of operating a business enterprise.

19 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
20 June 30, 2025.