

Sixty-ninth  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2207  
with House Amendments**

**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 (1) The federal ~~or~~ government;  
9 (2) The state government ~~or a~~;  
10 (3) A political subdivision ~~thereof~~ of this state;  
11 (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 (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.