

**HOUSE BILL NO. 1436**

Introduced by

Representative Kempenich

1 A BILL for an Act to amend and reenact section 57-40.3-02 of the North Dakota Century Code,  
2 relating to the motor vehicle excise tax; and to provide for an effective date.

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

4 **SECTION 1. AMENDMENT.** Section 57-40.3-02 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **57-40.3-02. Tax imposed.**

7 1. There is hereby imposed an excise tax at the rate of ~~five percent on:~~

8 a. Five percent on a motor vehicle fewer than eleven years old at the time of  
9 purchase or acquisition.

10 b. Three percent on a motor vehicle eleven or more years old but fewer than  
11 twenty-six years old at the time of purchase or acquisition.

12 c. One percent on a motor vehicle more than twenty-five years old at the time of  
13 purchase or acquisition.

14 2. The excise tax is assessed on the purchase price of any motor vehicle purchased or  
15 acquired either in or outside of ~~the~~this state of ~~North Dakota~~ for use on the streets and  
16 highways of this state and required to be registered under the laws of this state.

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