

HOUSE BILL NO. 1521

Introduced by

Representatives Brown, Davis, Finley-DeVille, Holle, Ista, Nelson, Rios

Senators Hogan, Marcellais

1 A BILL for an Act to amend and reenact subsection 15 of section 57-40.3-04 of the North
2 Dakota Century Code, relating to a motor vehicle excise tax exemption for enrolled tribal
3 members; to provide for retroactive application; and to declare an emergency.

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

5 **SECTION 1. AMENDMENT.** Subsection 15 of section 57-40.3-04 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 15. A motor vehicle acquired at any location within this state by an individual who is an
8 enrolled member of a federally recognized Indian tribe ~~residing~~located within the
9 ~~boundaries of any reservation in this state, provided the exemption in this subsection~~
10 ~~does not apply to a motor vehicle purchased by an individual whose primary residence~~
11 ~~is not within the boundaries of any reservation in this state. This exemption applies~~
12 regardless of whether the individual's primary residence is within the boundaries of a
13 reservation in this state. An individual must present documentation verifying enrollment
14 with a federally recognized Indian tribe located within the boundaries of the state to
15 qualify for the exemption.

16 **SECTION 2. RETROACTIVE APPLICATION.** This Act applies retroactively to taxable
17 events occurring after June 30, 2023.

18 **SECTION 3. EMERGENCY.** This Act is declared to be an emergency measure.