Sixty-seventh Legislative Assembly of North Dakota

SENATE BILL NO. 2299

Introduced by

Senators Vedaa, Kannianen, O. Larsen

Representatives Lefor, D. Ruby, Thomas

- 1 A BILL for an Act to to provide for a legislative management study regarding the motor vehicle
- 2 excise tax.

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

- 4 SECTION 1. LEGISLATIVE MANAGEMENT STUDY MOTOR VEHICLE EXCISE TAX.
- 5 During the 2021-22 interim, the legislative management shall consider studying the desirability
- 6 and feasibility of providing a credit against the purchase of a motor vehicle in an amount not to
- 7 exceed the total amount the person received for the private sale of the vehicle being replaced
- 8 for purpose of calculating the motor vehicle excise tax. The study must include a review of the
- 9 current law applied to credits for trade-ins, motor vehicle sale industry practices, and the
- 10 potential fiscal and technological impact on the state. The study also must include input from the
- 11 tax commissioner and department of transportation. The legislative management shall report its
- 12 findings and recommendations, together with any legislation required to implement the
- 13 recommendations, to the sixty-eighth legislative assembly.