## FIRST ENGROSSMENT

Sixty-seventh Legislative Assembly of North Dakota

## **ENGROSSED 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, vehicles of a
- 10 certain age, and the potential fiscal and technological impact on the state. The study also must
- 11 include input from the tax commissioner and department of transportation. The legislative
- management shall report its findings and recommendations, together with any legislation
- 13 required to implement the recommendations, to the sixty-eighth legislative assembly.