

**Sixty-ninth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 7, 2025**

SENATE BILL NO. 2207
(Senators Patten, Marcellais, Walen, Weston)
(Representatives Brown, Davis)

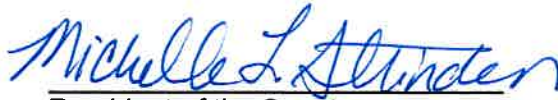
AN ACT to amend and reenact subsection 2 of section 57-40.3-04 of the North Dakota Century Code, relating to a motor vehicle excise tax exemption for tribal governments; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

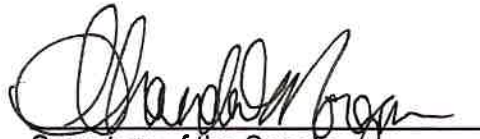
SECTION 1. AMENDMENT. Subsection 2 of section 57-40.3-04 of the North Dakota Century Code is amended and reenacted as follows:

2. a. Any motor vehicle procured by, owned by, or in possession of the:
 - (1) The federal government;
 - (2) The state government or a;
 - (3) A political subdivision thereof of this state;
 - (4) A tribal government of a federally recognized Indian tribe within the boundaries of any reservation in this state; or a motor vehicle procured by or
 - (5) A person on behalf of the North Dakota lottery that when the motor vehicle is to be awarded as a prize in a game or promotion.
- b. For purposes of this subsection, an "Indian tribe" means a tribal government agency, instrumentality, or political subdivision that performs essential government functions. The term does not include a business entity or agency with the primary purpose of operating a business enterprise.

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


President of the Senate


Speaker of the House


Secretary of the Senate


Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-ninth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2207.

Senate Vote: Yeas 41 Nays 3 Absent 3

House Vote: Yeas 75 Nays 15 Absent 4


Secretary of the Senate

Received by the Governor at 3:15 P.M. on March 24, 2025.

Approved at 11:03 A.M. on March 25, 2025.


Governor

Filed in this office this 26th day of March, 2025,
at 12:52 o'clock P.M.


Secretary of State