

Introduced by

Senators Rust, Oban, Sorvaag

Representatives B. Anderson, M. Johnson, Meier

1 A BILL for an Act to create and enact a new subsection to section 57-40.3-04 of the North
2 Dakota Century Code, relating to a motor vehicle excise tax exemption for motor vehicles
3 transferred under a divorce decree; and to provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-40.3-04 of the North Dakota Century Code is
6 created and enacted as follows:

7 Any motor vehicle transferred from an individual to a former spouse of the individual if
8 the transfer is the result of a divorce decree. A transfer of a motor vehicle is the result
9 of a divorce if the transfer occurs within one year after the date the divorce became
10 final.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
12 June 30, 2021.