297B.13 EXEMPTION FROM EXCISE TAX OF CHAPTER 297A.

As defined in Laws 1971, chapter 853, the sale or use of motor vehicles shall be exempt from the excise tax imposed by chapter 297A; however, the leasing or other use of motor vehicles not subject to tax under the provisions of the sales tax on motor vehicles laws shall be subject to the provisions of said chapter.

History: *1971 c 853 s 15; 1994 c 587 art 2 s 21*