

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1320
Committee Substitute Favorable 6/9/92

Short Title: Clarify Scrap Tire Disposal Tax.

(Public)

Sponsors:

Referred to:

May 27, 1992

1 A BILL TO BE ENTITLED
2 AN ACT TO CLARIFY THAT THE SCRAP TIRE DISPOSAL TAX DOES NOT
3 APPLY TO NEW TIRES PLACED ON NEWLY MANUFACTURED VEHICLES.
4 The General Assembly of North Carolina enacts:
5 Section 1. G.S. 105-187.18 reads as rewritten:
6 **"§ 105-187.18. Exemptions.**
7 The taxes imposed by this Article do not apply to:
8 (1) Bicycle tires and other tires for vehicles propelled by human power.
9 (2) Recapped tires.
10 (3) Tires sold for placement on newly manufactured vehicles.
11 The exemptions in G.S. 105-164.13 and the refunds allowed in G.S. 105-164.14 do
12 not apply to the taxes imposed by this Article."
13 Sec. 2. This act becomes effective July 1, 1992, and applies to tires sold on
14 or after that date.