

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 622

Short Title: Exempt Certain Car Donations.

(Public)

Sponsors: Representative Easterling.

Referred to: Finance.

April 8, 1991

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM THE HIGHWAY USE TAX DONATIONS OF USED MOTOR VEHICLES TO CERTAIN NONPROFIT ORGANIZATIONS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-187.6(a) reads as rewritten:

"(a) Full Exemptions. The tax imposed by this Article does not apply when a certificate of title is issued as the result of a transfer of a motor vehicle:

(1) To the insurer of the motor vehicle under G.S. 20-109.1 because the vehicle is a salvage vehicle.

(2) To either a manufacturer, as defined in G.S. 20-285, or a motor vehicle retailer for the purpose of resale.

(3) By a gift to a nonprofit organization allowed sales tax refunds pursuant to G.S. 105-164.14(b) when the motor vehicle is not a new motor vehicle and is to be resold in carrying on the work of the organization."

Sec. 2. G.S. 105-187.1 reads as rewritten:

"§ 105-187.1. Definitions.

The following definitions and the definitions in G.S. 105-164.3 apply to this Article:

(1) 'Commissioner' means the Commissioner of Motor Vehicles.

(2) 'Division' means the Division of Motor Vehicles, Department of Transportation.

(3) 'New motor vehicle' has the meaning provided in G.S. 20-286."

Sec. 3. This act becomes effective July 1, 1991.