

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 1014

Short Title: Mobile Equipment & Mobile Vehicle Changes.

(Public)

Sponsors: Senators Winner, Carter, Plexico, Seymour, and Staton.

Referred to: Finance.

May 28, 1992

A BILL TO BE ENTITLED

AN ACT TO REVISE THE CATEGORY OF SPECIAL MOBILE EQUIPMENT, TO ESTABLISH A UNIFORM REGISTRATION FEE FOR SPECIAL MOBILE EQUIPMENT, TO ALLOW SPECIAL MOBILE EQUIPMENT TO TOW CERTAIN VEHICLES, AND TO MAKE MOBILE CLASSROOMS AND MOBILE OFFICES SUBJECT TO SALES TAX RATHER THAN HIGHWAY USE TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-4.01(44) reads as rewritten:

"(44) Special Mobile Equipment. —Every truck, truck tractor, industrial truck, trailer, or semitrailer on which have been permanently attached cranes, mills, well boring apparatus, ditch digging apparatus, air compressors, electric welders, or any similar type apparatus or which have been converted into living or office quarters, or other self propelled vehicles which were originally constructed in a similar manner which are operated on the highway only for the purpose of getting to and from a nonhighway job and not for the transportation of persons or property or for hire. This shall also include trucks on which special equipment has been mounted and used by American Legion or Shrine Temples for parade purposes, trucks or vehicles privately owned on which fire-fighting equipment has been mounted and which are used only for fire fighting purposes, and vehicles on which are permanently mounted feed mixers, grinders, and mills although there is also

1 transported on the vehicle molasses or other similar type feed
2 additives for use in connection with the feed mixing, grinding, or
3 milling process. Any of the following:

- 4 a. A vehicle that has a permanently attached crane, mill, well-
5 boring apparatus, ditch-digging apparatus, air compressor,
6 electric welder, feed mixer, grinder, or other similar apparatus,
7 is driven on the highway only to get to and from a nonhighway
8 job, and is not designed or used primarily for the transportation
9 of persons or property.
- 10 b. A vehicle that has permanently attached special equipment and
11 is used only for parade purposes.
- 12 c. A vehicle that is privately owned, has permanently attached
13 fire-fighting equipment, and is used only for fire-fighting
14 purposes.
- 15 d. A vehicle that has permanently attached playground equipment
16 and is used only for playground purposes."

17 Sec. 2. G.S. 20-87(10) reads as rewritten:

18 "(10) Special Mobile Equipment. – The ~~tax~~ fee for special mobile
19 equipment ~~shall be seven dollars (\$7.00) for the license year or any~~
20 ~~portion thereof; provided, that vehicles on which are permanently~~
21 ~~mounted feed mixers, grinders and mills and on which are also~~
22 ~~transported molasses or other similar type feed additives for use in~~
23 ~~connection with the feed mixing, grinding or milling process shall~~
24 ~~be taxed an additional sum of thirty three dollars (\$33.00) for the~~
25 ~~license year or any portion thereof, in addition to the basic four~~
26 ~~dollars (\$4.00) tax provided for herein. part of the license year is~~
27 ~~the same as the fee in subdivision (5) for a private passenger motor~~
28 ~~vehicle of not more than 15 passengers."~~
vehicle of not more than 15 passengers."

29 Sec. 3. Part 10 of Article 3 of Chapter 20 of the General Statutes is amended
30 by adding a new section to read:

31 **"§ 20-140.5. Special mobile equipment may tow certain vehicles.**

32 Special mobile equipment may tow any of the following vehicles:

- 33 (1) A single passenger vehicle that can carry no more than nine
34 passengers and is not loaded, in whole or in part, with passengers
35 or property.
- 36 (2) A single property-hauling vehicle that has a registered weight of
37 5,000 pounds or less and is not loaded, in whole or in part, with
38 passengers or property.

39 Special mobile equipment may not tow a vehicle that is not listed in this section."

40 Sec. 4. G.S. 105-164.3(8b) reads as rewritten:

41 "(8b) 'Motor vehicle' means a vehicle that is designed primarily for use
42 upon the highways and is either self-propelled or propelled by a
43 self-propelled vehicle, but does not include:

- 44 a. A moped as defined in G.S. 20-4.01(27)(d1).

- 1 b. Special mobile equipment as defined in G.S. 20-4.01(44).
2 c. A tow dolly that is exempt from motor vehicle title and
3 registration requirements under G.S. 20-51(10) or (11).
4 d. A farm tractor or other implement of husbandry.
5 e. A manufactured ~~home~~-home, a mobile office, or a mobile
6 classroom.
7 f. Road construction or road maintenance machinery or
8 equipment."

9 Sec. 5. G.S. 105-164.4(a) is amended by adding the following subdivision to
10 read:

11 "(1e) The rate of three percent (3%) applies to the sales price of each
12 mobile classroom or mobile office sold at retail, including all
13 accessories attached to the mobile classroom or mobile office when
14 it is delivered to the purchaser. The maximum tax is one thousand
15 dollars (\$1,000) per article. Each section of a mobile classroom or
16 mobile office that is transported separately to the site where it is to
17 be placed is a separate article."

18 Sec. 6. G.S. 105-164.4(a)(1e), as enacted by this act, reads as rewritten:

19 "(1e) The rate of three percent (3%) applies to the sales price of each
20 mobile classroom or mobile office sold at retail, including all
21 accessories attached to the mobile classroom or mobile office when
22 it is delivered to the purchaser. The maximum tax is one thousand
23 five hundred dollars (~~\$1,000~~)-(\$1,500) per article. Each section of a
24 mobile classroom or mobile office that is transported separately to
25 the site where it is to be placed is a separate article."

26 Sec. 7. Section 6 of this act becomes effective July 1, 1993. The remaining
27 sections of this act become effective July 1, 1992.