

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 1058

Short Title: Truck Tax Conforming Changes.

(Public)

Sponsors: Representative McComas.

Referred to: Transportation, if favorable, Finance.

May 11, 1995

A BILL TO BE ENTITLED

AN ACT TO MAKE CONFORMING CHANGES TO THE TAX LAW IN LIGHT OF
FEDERAL LAW PREEMPTING STATE REGULATION OF MOST MOTOR
FREIGHT CARRIERS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-333(10) reads as rewritten:

"(10) 'Motor freight carrier company' means a ~~public service~~ company engaged in the business of transporting property by motor vehicle for hire over the public highways of this State as ~~herein provided:~~ provided in this subdivision:

- a. As to interstate carrier companies domiciled in North Carolina, this ~~definition shall include~~ term includes carriers who regularly transport property by tractor trailer to or from one or more terminals owned or leased by the carrier outside this State or two or more terminals inside this State. For purposes of appraisal and allocation only, the ~~definition shall also include~~ term also includes a North Carolina interstate carrier ~~which that~~ does not have a terminal outside this State but whose operations outside the State are sufficient to require the payment of ad valorem taxes on a

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1 portion of the value of the rolling stock of ~~such~~ the carrier to
2 taxing units in one or more other states.

3 b. As to interstate carrier companies domiciled outside this State,
4 this ~~definition shall include~~ term includes carriers who regularly
5 transport property by tractor trailer to or from one or more
6 terminals owned or leased by the carrier inside this State.

7 c. As to intrastate carrier companies, this ~~definition shall include~~ term
8 includes only those carriers ~~which~~ that are engaged in the
9 transportation of property by tractor trailer to or from two or
10 more terminals owned or leased by the carrier in this State."

11 Sec. 2. G.S. 105-333(14) reads as rewritten:

12 "(14) 'Public service company' means railroad company, pipeline
13 company, gas company, electric power company, electric
14 membership corporation, telephone company, telegraph company,
15 bus line company, ~~motor freight carrier company~~, airline company, and
16 any other company performing a public service that is regulated by
17 the Interstate Commerce Commission, the Federal Power
18 Commission, the Federal Communications Commission, the Federal
19 Aviation Agency, or the North Carolina Utilities ~~Commission except~~
20 Commission, except that the term does not include a water company,
21 a radio common carrier company as defined in G.S. 62-119(3), a
22 cable television company, or a radio or television broadcasting
23 company. The term also includes a motor freight carrier company.
24 ~~(For~~ For purposes of appraisal under this Article, ~~this definition shall~~
25 ~~include~~ term also includes a pipeline company whether or not it
26 performs a public service and whether or not it is regulated by one of
27 the regulatory agencies named in ~~the preceding sentence~~. ~~this~~
28 subdivision."

29 Sec. 3. G.S. 105-130.4(a)(6) reads as rewritten:

30 "(6) 'Public utility' means any corporation ~~which~~ that is subject to control
31 of one of more of the following entities: the North Carolina Utilities
32 ~~Commission and/or Commission, the Federal Communications~~
33 ~~Commission, the Interstate Commerce Commission, the Federal~~
34 ~~Power Commission and Commission, or the Federal Aviation Agency~~
35 Agency; and which that owns or operates for public use any plant,
36 equipment, property, franchise, or license for the transmission of
37 communications, the transportation of goods or persons, or the
38 production, storage, transmission, sale, delivery or furnishing of
39 electricity, water, steam, oil, oil products, or gas. The term also
40 includes a motor carrier of property whose principal business
41 activity is transporting property by motor vehicle for hire over the
42 public highways of this State."

43 Sec. 4. This act is effective upon ratification.