

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 721*

Short Title: Emergency Vehicle Tax Exemptions.

(Public)

Sponsors: Representatives Creech, Allred (Co-sponsors); Aldridge, Arnold, Baker, Barbee, Bowie, J. Brown, Cansler, Capps, Carpenter, Clary, Cocklereece, Culp, Cummings, Davis, Dickson, Eddins, Edwards, Fox, Hayes, Ives, Justus, Kiser, Locke, McComas, McMahan, Neely, Nichols, Pate, Preston, Pulley, Rayfield, Reynolds, Russell, Sexton, Sharpe, Shubert, Snowden, Tallent, Thompson, Weatherly, and G. Wilson.

Referred to: Finance.

March 30, 1995

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM THE HIGHWAY USE TAX FIRE TRUCKS AND RESCUE VEHICLES OWNED BY VOLUNTEER FIRE DEPARTMENTS AND VOLUNTEER RESCUE SQUADS.

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. 20-286, or a motor vehicle retailer for the purpose of resale.
- (3) To the same owner to reflect a change or correction in the owner's name.
- (4) By will or intestacy.

- 1 (5) By a gift between a husband and wife, a parent and child, or a
2 stepparent and a stepchild.
- 3 (6) By a distribution of marital property as a result of a divorce.
- 4 (7) To a handicapped person from the Department of Human Resources
5 after the vehicle has been equipped by the Department for use by the
6 handicapped.
- 7 (8) To a local board of education for use in the driver education program of
8 a public school when the motor vehicle is transferred:
- 9 a. By a retailer and is to be transferred back to the retailer within
10 300 days after the transfer to the local board.
- 11 b. By a local board of education.
- 12 (9) To a volunteer fire department or volunteer rescue squad that is not part
13 of a unit of local government, has no more than two paid employees,
14 and is exempt from State income tax under G.S. 105-130.11, when the
15 motor vehicle is one of the following:
- 16 a. A fire truck, a pump truck, a tanker truck, or a ladder truck used
17 to suppress fire.
- 18 b. A four-wheel drive vehicle intended to be mounted with a water
19 tank and hose and used for forest fire fighting.
- 20 c. An emergency services vehicle."

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

22 **"§ 105-187.1. Definitions.**

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

- 24 (1) ~~'Commissioner' means the Commissioner.~~ – The Commissioner of Motor
25 Vehicles.
- 26 (2) ~~'Division' means the Division.~~ – The Division of Motor Vehicles,
27 Department of Transportation.
- 28 (3) ~~'Long-term lease or rental' means a Long-term lease or rental.~~ – A lease or
29 rental made under a written agreement to lease or rent property to the
30 same person for a period of at least 365 continuous days.
- 31 (3a) Rescue squad. – An organization that provides rescue services,
32 emergency medical services, or both.
- 33 (4) ~~'Short-term lease or rental' means a Short-term lease or rental.~~ – A lease or
34 rental that is not a long-term lease or rental."

35 Sec. 3. This act becomes effective July 1, 1995.