

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 92

Short Title: Volunteer Fire Vehicles Tax Exempt.

(Public)

Sponsors: Senators Hoyle; Martin of Pitt, Kerr, Forrester, Albertson, and Foxx.

Referred to: Finance.

January 30, 1995

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM THE HIGHWAY USE TAX FIRE FIGHTING
VEHICLES OWNED BY ALL-VOLUNTEER FIRE DEPARTMENTS.

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.

(5) By a gift between a husband and wife, a parent and child, or a stepparent and a stepchild.

(6) By a distribution of marital property as a result of a divorce.

(7) To a handicapped person from the Department of Human Resources after the vehicle has been equipped by the Department for use by the handicapped.

- 1 (8) To a local board of education for use in the driver education program of
2 a public school when the motor vehicle is transferred:
3 a. By a retailer and is to be transferred back to the retailer within
4 300 days after the transfer to the local board.
5 b. By a local board of education.
6 (9) To an all-volunteer fire department when the motor vehicle is one of the
7 following and no public funds were used to finance its purchase:
8 a. A fire truck, a pump truck, a tanker truck, or a ladder truck used
9 to suppress fire.
10 b. A four-wheel drive vehicle intended to be mounted with a water
11 tank and hose and used for forest fire fighting.
12 c. A truck, van, or four-wheel drive vehicle intended to be used to
13 carry fire-fighting equipment to a fire."

14 Sec. 2. This act becomes effective July 1, 1995.