GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 92
Finance Committee Substitute Adopted 2/15/95

Short Title: Volunteer Fire Vehicles Tax-Exempt.   (Public)

Sponsors:

Referred to:

January 30, 1995

1   A BILL TO BE ENTITLED
2   AN ACT TO EXEMPT FROM THE HIGHWAY USE TAX FIRE FIGHTING-
3   VEHICLES OWNED BY ALL-VOLUNTEER FIRE DEPARTMENTS.
4   The General Assembly of North Carolina enacts:
5   Section 1. G.S. 105-187.6(a) reads as rewritten:
6   "(a)   Full Exemptions. – The tax imposed by this Article does not apply when a
7   certificate of title is issued as the result of a transfer of a motor vehicle:
8   (1)   To the insurer of the motor vehicle under G.S. 20-109.1 because the
9   vehicle is a salvage vehicle.
10   (2)   To either a manufacturer, as defined in G.S. 20-286, or a motor vehicle
11   retailer for the purpose of resale.
12   (3)   To the same owner to reflect a change or correction in the owner's
13   name.
14   (4)   By will or intestacy.
15   (5)   By a gift between a husband and wife, a parent and child, or a
16   stepparent and a stepchild.
17   (6)   By a distribution of marital property as a result of a divorce.

1   (7)   To a handicapped person from the Department of Human Resources
2   after the vehicle has been equipped by the Department for use by the
3   handicapped.
4   (8)   To a local board of education for use in the driver education program of
5   a public school when the motor vehicle is transferred:
6   a.   By a retailer and is to be transferred back to the retailer within
7   300 days after the transfer to the local board.
8   b.   By a local board of education.
9   (9)   To an all-volunteer fire department that is not part of a unit of local
10   government and is exempt from State income tax under G.S. 105-
11   130.11, when the motor vehicle is one of the following:
12   a.   A fire truck, a pump truck, a tanker truck, or a ladder truck used
13   to suppress fire.
14   b.   A four-wheel drive vehicle intended to be mounted with a water
15   tank and hose and used for forest fire fighting."
16   Sec. 2. This act becomes effective July 1, 1995.