

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 133\*  
Committee Substitute Favorable 6/24/99  
Senate Finance Committee Substitute Adopted 6/6/00

Short Title: Exempt Disabled Veteran Vehicles.

(Public)

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Sponsors:

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Referred to:

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February 23, 1999

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT FROM PROPERTY TAX MODIFIED MOTOR VEHICLES  
3 OWNED BY DISABLED VETERANS WHO ARE ELIGIBLE FOR FEDERAL  
4 SPECIAL EQUIPMENT ALLOWANCES.

5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-275 is amended by adding a new subdivision to read:

7 "(5a) A motor vehicle owned by a disabled veteran that is altered with special  
8 equipment to accommodate a service-connected disability. As used in  
9 this section, disabled veteran means a person as defined in 38 U.S.C. §  
10 101(2) who is entitled to special automotive equipment for a service-  
11 connected disability, as provided in 38 U.S.C. § 3901."

12 Section 2. This act is effective for taxes imposed for taxable years beginning  
13 on or after July 1, 2000.