

~~GENERAL ASSEMBLY OF NORTH CAROLINA~~

~~SESSION 1999~~

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~~SENATE BILL 1144~~

~~Short Title: No Tax on Certain Donated Vehicles.~~

~~(Public)~~

~~Sponsors: Senators Warren, Albertson, Dannelly, Martin of Guilford, and Martin of Pitt.~~

~~Referred to: Finance.~~

~~April 15, 1999~~

~~A BILL TO BE ENTITLED~~

~~AN ACT TO EXEMPT VEHICLES DONATED TO A NONPROFIT ORGANIZATION
WHEN THE VEHICLE WILL BE TRANSFERRED TO ANOTHER PERSON
WITHIN NINETY DAYS.~~

~~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 or divisible property incident to a marital
separation or divorce.~~

