

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005

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HOUSE DRH80395-MBx-70A (4/12)

Short Title: Sales Tax on Off-Road Vehicles. (Public)

Sponsors: Representatives Allred, Cole, and West (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN EXEMPTION FROM THE SALES AND USE TAX ON  
CERTAIN SALES OF MOTORIZED ALL-TERRAIN VEHICLES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-164.3 is amended by adding a new subdivision to  
read:

**"§ 105-164.3. Definitions.**

The following definitions apply in this Article:

...

(23a) Motorized all-terrain vehicle. – Defined in G.S. 14-159.3."

**SECTION 2.** G.S. 105-164.13 is amended by adding a new subdivision to  
read:

**"§ 105-164.13. Retail sales and use tax.**

The sale at retail and the use, storage, or consumption in this State of the following  
tangible personal property and services are specifically exempted from the tax imposed  
by this Article:

...

(54) Sales of mopeds and motorized all-terrain vehicles when the vehicle is  
removed from this State for use outside this State within three days of  
purchase."

**SECTION 3.** This act becomes effective July 1, 2005, and applies to sales  
made on or after that date.