

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025**

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**HOUSE BILL 39**

Short Title: Disabled Veteran Motor Vehicle Tax Exclusion. (Public)

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Sponsors: Representatives Ward, Goodwin, Wheatley, and Cunningham (Primary Sponsors).

*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

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Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

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February 5, 2025

A BILL TO BE ENTITLED

AN ACT TO EXCLUDE MOTOR VEHICLES OWNED BY A VETERAN WITH A ONE HUNDRED PERCENT DISABILITY RATING FROM THE PROPERTY TAX.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-275 reads as rewritten:

"§ 105-275. **Property classified and excluded from the tax base.**

The following classes of property are designated special classes under Article V, Sec. 2(2), of the North Carolina Constitution and are excluded from tax:

...

(5b) Motor vehicles owned by a person who has a one hundred percent (100%) disability rating certified by the United States Department of Veterans Affairs.

...."

**SECTION 2.** This act becomes effective January 1, 2026, and applies to motor vehicles registered on or after that date.

