

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 1668
Second Edition Engrossed 6/30/89
Finance Senate Committee Substitute Adopted 8/8/89

Short Title: Vehicle Tax Exemption Change.

(Public)

Sponsors:

Referred to:

May 4, 1989

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN ADDITIONAL THIRTY-DAY PERIOD FOR THE
SELLER OF A MOTOR VEHICLE TO FILE AN AFFIDAVIT STATING THAT
THE SALE WAS EXEMPT FROM SALES TAX.

The General Assembly of North Carolina enacts:

Section 1. Notwithstanding G.S. 105-164.13(32), an affidavit concerning the sale of a motor vehicle to a nonresident that is not filed with a retailer's sales and use tax report for the month in which the sale of the motor vehicle is made shall be accepted if it is filed within 30 days after the failure to file the affidavit is discovered. An affidavit filed within this 30-day period is subject to a penalty of twenty-five percent (25%) of the tax applicable to the sales price of the motor vehicle. If the affidavit is submitted to the Secretary of Revenue after the end of this 30-day period, no exemption shall be allowed.

Sec. 2. This act is effective upon ratification and applies to discoveries made on or after that date, but no refund shall be made of sales and use taxes already paid.