

GENERAL ASSEMBLY OF NORTH CAROLINA
1989 SESSION

CHAPTER 782
HOUSE BILL 1668

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 AND TO CLARIFY THE LAW ABOLISHING PARENT-CHILD IMMUNITY IN MOTOR VEHICLE CASES.

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. G.S. 1-539.21 reads as rewritten:

"§ 1-539.21. Abolition of parent-child immunity in motor vehicle cases.

The relationship of parent and child shall not bar the right of action by a person or his estate against his parent or child for wrongful death, personal injury, or property damage arising out of operation of a motor vehicle owned or operated by the ~~parent~~ parent or child."

Sec. 3. This act is effective upon ratification. Section 1 of this act applies to discoveries made on or after that date, but no refund shall be made of sales and use taxes already paid. Section 2 of this act applies to actions arising on or after that date.

In the General Assembly read three times and ratified this the 12th day of August, 1989.