

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1991

CHAPTER 867
HOUSE BILL 1320

AN ACT TO CLARIFY THAT THE SCRAP TIRE DISPOSAL TAX DOES NOT
APPLY TO NEW TIRES PLACED ON NEWLY MANUFACTURED VEHICLES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-187.18 reads as rewritten:

"§ 105-187.18. Exemptions.

The taxes imposed by this Article do not apply to:

- (1) Bicycle tires and other tires for vehicles propelled by human power.
- (2) Recapped tires.
- (3) Tires sold for placement on newly manufactured vehicles.

The exemptions in G.S. 105-164.13 and the refunds allowed in G.S. 105-164.14 do not apply to the taxes imposed by this Article."

Sec. 2. This act becomes effective July 15, 1992, and applies to tires sold on or after that date.

In the General Assembly read three times and ratified this the 7th day of July, 1992.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives