

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

H

1

HOUSE BILL 232

Short Title: Emergency Vehicle Tax Exemptions.

(Public)

Sponsors: Representatives Mitchell; Arnold, Balmer, Berry, Bowman, Brawley, J. Brown, Culp, Daughtry, DeVane, Dockham, Ellis, Grady, Ives, Kuczarski, Lemmond, McCombs, Mercer, Miner, Nichols, J. Preston, Sutton, Weatherly, and P. Wilson.

Referred to: Finance.

February 22, 1993

A BILL TO BE ENTITLED

1 AN ACT TO EXEMPT FROM THE HIGHWAY USE TAX FIRE TRUCKS AND
2 RESCUE VEHICLES OWNED BY VOLUNTEER FIRE DEPARTMENTS AND
3 VOLUNTEER RESCUE SQUADS.
4

5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-187.6(a) reads as rewritten:

7 "(a) Full Exemptions. – The tax imposed by this Article does not apply when a
8 certificate of title is issued as the result of a transfer of a motor vehicle:

9 (1) To the insurer of the motor vehicle under G.S. 20-109.1 because the
10 vehicle is a salvage vehicle.

11 (2) To either a manufacturer, as defined in G.S. 20-286, or a motor vehicle
12 retailer for the purpose of resale.

13 (3) To the same owner to reflect a change or correction in the owner's
14 name.

15 (4) By will or intestacy.

16 (5) By a conveyance between a husband and wife or a parent and child.

17 (6) By a distribution of marital property as a result of a divorce.

18 (7) To a volunteer fire department or volunteer rescue squad when the
19 motor vehicle is one of the following:

20 a. A fire truck, a pump truck, a tanker truck, or a ladder truck used
21 to suppress fire.

1 b. A four-wheel drive vehicle intended to be mounted with a water
2 tank and hose and used for forest fire fighting.

3 c. An emergency services vehicle."

4 Sec. 2. G.S. 105-187.1 reads as rewritten:

5 "**§ 105-187.1. Definitions.**

6 The following definitions and the definitions in G.S. 105-164.3 apply to this Article:

7 (1) 'Commissioner' means the Commissioner of Motor Vehicles.

8 (2) 'Division' means the Division of Motor Vehicles, Department of
9 Transportation.

10 (3) 'Long-term lease or rental' means a lease or rental made under a
11 written agreement to lease or rent property to the same person for a
12 period of at least 365 continuous days.

13 (3b) 'Rescue squad' means an organization that provides rescue services,
14 emergency medical services, or both.

15 (4) 'Short-term lease or rental' means a lease or rental that is not a long-
16 term lease or rental."

17 Sec. 3. This act becomes effective July 1, 1993.