

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1999

SESSION LAW 2000-18
HOUSE BILL 133

AN ACT TO EXEMPT FROM PROPERTY TAX MODIFIED MOTOR VEHICLES
OWNED BY DISABLED VETERANS WHO ARE ELIGIBLE FOR FEDERAL
SPECIAL EQUIPMENT ALLOWANCES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-275 is amended by adding a new subdivision to read:

"(5a) A motor vehicle owned by a disabled veteran that is altered with special equipment to accommodate a service-connected disability. As used in this section, disabled veteran means a person as defined in 38 U.S.C. § 101(2) who is entitled to special automotive equipment for a service-connected disability, as provided in 38 U.S.C. § 3901."

Section 2. This act is effective for taxes imposed for taxable years beginning on or after July 1, 2000.

In the General Assembly read three times and ratified this the 19th day of June, 2000.

s/ Dennis A. Wicker
President of the Senate

s/ James B. Black
Speaker of the House of Representatives

s/ James B. Hunt, Jr.
Governor

Approved 1:51 p.m. this 26th day of June, 2000