

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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SENATE BILL 223\*

Short Title: Exempt Disabled Veteran Vehicles.

(Public)

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Sponsors: Senators Martin of Pitt; and Reeves.

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Referred to: Finance.

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March 4, 1999

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM PROPERTY TAX MOTOR VEHICLES OWNED BY  
TOTALLY DISABLED VETERANS AND TO REIMBURSE LOCAL  
GOVERNMENTS FOR THE RESULTING REVENUE LOSS.

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 veteran, as defined in 38 U.S.C. § 1101,  
who is entitled to benefits for total disability under 38 U.S.C. § 1110."

Section 2. Article 12 of Chapter 105 of the General Statutes is amended by  
adding a new section to read:

**"§ 105-275.3. Reimbursement for exclusion of disabled veterans' vehicles.**

(a) On September 1, 2000, the tax collector of each county and the tax collector of  
each city shall furnish to the Secretary of Revenue a list containing the name and address  
of each person who has qualified during the previous fiscal year for the exemption  
provided in G.S. 105-275(5a). The list shall also contain for each name the total value of  
vehicles exempted, the tax rate the property is subject to, and the product obtained by  
multiplying those two numbers by each other. The list shall be accompanied by an  
affidavit attesting to the accuracy of the list and shall be on a form prescribed by the  
Secretary of Revenue.

1        (b) Before May 31, 2001, the Secretary of Revenue shall distribute to the county  
2 or city the total for the list provided pursuant to subsection (a) of this section of the  
3 product obtained by multiplying the tax exemption for each taxpayer times the applicable  
4 tax rate. Each year thereafter, on or before May 31, the Secretary of Revenue shall pay to  
5 each county and city that was entitled to receive a distribution under this subsection in  
6 2001 the amount it was entitled to receive in 2001.

7        (c) Any funds received by a county or city pursuant to this section because the  
8 county or city was collecting taxes for another unit of government or special district shall  
9 be credited to the funds of that other unit or district in accordance with regulations issued  
10 by the Local Government Commission.

11        (d) In order to pay for the reimbursement under this section and the cost to the  
12 Department of Revenue of administering the reimbursement, the Secretary of Revenue  
13 shall draw from collections received under Part 2 of Article 4 of this Chapter an amount  
14 equal to the reimbursement and the cost of administration."

15                Section 3. This act is effective for taxes imposed for taxable years beginning  
16 on or after July 1, 1999.