

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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SENATE BILL 220
Finance Committee Substitute Adopted 6/21/17

Short Title: Motor Fuel Tax Exemption for Joint Agency.

(Public)

Sponsors:

Referred to:

March 9, 2017

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW A MOTOR FUEL TAX EXEMPTION FOR CERTAIN JOINT
3 ENTITIES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-449.88 is amended by adding the following new
6 subdivision:

7 "**§ 105-449.88. Exemptions from the excise tax.**

8 The excise tax on motor fuel does not apply to the following:

9 ...

10 (11) Motor fuel sold to a joint agency created by interlocal agreement pursuant to
11 G.S. 160A-462 to provide fire protection, emergency services, or police
12 protection."

13 **SECTION 2.** This act becomes effective January 1, 2018, and applies to purchases
14 made on or after that date.

