

NORTH CAROLINA GENERAL ASSEMBLY  
1979 SESSION

CHAPTER 156  
HOUSE BILL 437

AN ACT TO CREATE A SALES TAX EXEMPTION FOR SALES OF MOTOR VEHICLES  
TO NONRESIDENTS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-164.13 is amended by adding at the end thereof a new subdivision to read as follows:

"(32) Sales of motor vehicles, as defined in G.S. 105-164.3(8A), to nonresident purchasers for immediate transportation to and use in another state in which such vehicles are required to be registered, provided the seller obtains from the purchaser and furnishes to the Secretary of Revenue an affidavit stating the name and address of the purchaser, the state in which the vehicle will be registered and operated, the make, model, and serial number of the vehicle, and such other information as the Secretary may require, and provided further that no exemption shall be allowed unless the affidavit is filed with the seller's sales and use tax report for the month during which the sale is made and such report is timely filed."

**Sec. 2.** G.S. 105-236 is amended by adding at the end thereof a new subdivision to read as follows:

"(12) Any person required by G.S. 105-164.13(32) to file an affidavit with the Secretary of Revenue who willfully fails to file such affidavit or any person who falsifies or aids or abets another person in falsifying such affidavit shall in addition to other penalties provided by law, be guilty of a misdemeanor, and shall be punished by a fine not to exceed two hundred dollars (\$200.00) or by imprisonment not to exceed six months, or both."

**Sec. 3.** This act shall become effective July 1, 1979, and shall apply to sales made on or after that date.

In the General Assembly read three times and ratified, this the 19th day of March, 1979.