

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

S

2

SENATE BILL 128  
Second Edition Engrossed 2/25/93

Short Title: Highway Use Tax Exemptions.

(Public)

Sponsors: Senators Winner of Buncombe, Kerr, Plexico, and Seymour.

Referred to: Finance.

February 15, 1993

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT CERTAIN TRANSFERS OF VEHICLES FROM THE  
3 HIGHWAY USE TAX.

4 The General Assembly of North Carolina enacts:

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

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

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

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

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

14 (4) By will or intestacy.

15 (5) By a conveyance between a husband and ~~wife or wife~~, a parent and  
16 ~~child~~ child, or a stepparent and a stepchild.

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

18 (7) To a handicapped person from the Department of Human Resources  
19 after the vehicle has been equipped by the Department for use by the  
20 handicapped.

21 (8) To a local board of education for use in the driver education program  
22 of a public school when the motor vehicle is transferred:

- 1                    a. By a retailer and is to be transferred back to the retailer within  
2                    300 days after the transfer to the local board.  
3                    b. By a local board of education."  
4                    Sec. 2. This act becomes effective July 1, 1993.