

GENERAL ASSEMBLY OF NORTH CAROLINA  
1993 SESSION

CHAPTER 484  
SENATE BILL 154

AN ACT TO MAKE MOBILE CLASSROOMS AND MOBILE OFFICES SUBJECT  
TO SALES TAX RATHER THAN HIGHWAY USE TAX AND TO EXEMPT  
CERTAIN MOBILE CLASSROOMS FROM SALES TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.3(8b) reads as rewritten:

"(8b) 'Motor vehicle' means a vehicle that is designed primarily for use upon the highways and is either self-propelled or propelled by a self-propelled vehicle, but does not include:

- a. A moped as defined in G.S. 20-4.01(27)(d1).
- b. Special mobile equipment as defined in G.S. 20-4.01(44).
- c. A tow dolly that is exempt from motor vehicle title and registration requirements under G.S. 20-51(10) or (11).
- d. A farm tractor or other implement of husbandry.
- e. A manufactured ~~home~~-home, a mobile office, or a mobile classroom.
- f. Road construction or road maintenance machinery or equipment."

Sec. 2. G.S. 105-164.4(a) is amended by adding the following subdivision to read:

"(1e) The rate of three percent (3%) applies to the sales price of each mobile classroom or mobile office sold at retail, including all accessories attached to the mobile classroom or mobile office when it is delivered to the purchaser. The maximum tax is one thousand five hundred dollars (\$1,500) per article. Each section of a mobile classroom or mobile office that is transported separately to the site where it is to be placed is a separate article."

Sec. 3. G.S. 105-164.13 is amended by adding a new subdivision to read:

"(41) Sales of mobile classrooms to local boards of education or to local boards of trustees of community colleges."

Sec. 4. This act becomes effective October 1, 1993.

In the General Assembly read three times and ratified this the 23rd day of July, 1993.

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Dennis A. Wicker  
President of the Senate

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Daniel Blue, Jr.  
Speaker of the House of Representatives