

GENERAL ASSEMBLY OF NORTH CAROLINA
1995 SESSION

CHAPTER 350
HOUSE BILL 1058

AN ACT TO MAKE CONFORMING CHANGES TO THE TAX LAW IN LIGHT OF
FEDERAL LAW PREEMPTING STATE REGULATION OF MOST MOTOR
FREIGHT CARRIERS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-333(10) reads as rewritten:

"(10) 'Motor freight carrier company' means a ~~public service~~ company engaged in the business of transporting property by motor vehicle for hire over the public highways of this State as ~~herein provided~~: provided in this subdivision:

- a. As to interstate carrier companies domiciled in North Carolina, this ~~definition shall include~~ term includes carriers who regularly transport property by tractor trailer to or from one or more terminals owned or leased by the carrier outside this State or two or more terminals inside this State. For purposes of appraisal and allocation only, the ~~definition shall also include~~ term also includes a North Carolina interstate carrier ~~which that~~ does not have a terminal outside this State but whose operations outside the State are sufficient to require the payment of ad valorem taxes on a portion of the value of the rolling stock of ~~such the~~ carrier to taxing units in one or more other states.
- b. As to interstate carrier companies domiciled outside this State, this ~~definition shall include~~ term includes carriers who regularly transport property by tractor trailer to or from one or more terminals owned or leased by the carrier inside this State.
- c. As to intrastate carrier companies, this ~~definition shall include~~ term includes only those carriers ~~which that~~ are engaged in the transportation of property by tractor trailer to or from two or more terminals owned or leased by the carrier in this State."

Sec. 2. G.S. 105-333(14) reads as rewritten:

"(14) 'Public service company' means railroad company, pipeline company, gas company, electric power company, electric membership corporation, telephone company, telegraph company, bus line company, ~~motor freight carrier company~~, airline company, and any other company performing a public service that is regulated by the Interstate Commerce Commission, the Federal Power Commission, the

Federal Communications Commission, the Federal Aviation Agency, or the North Carolina Utilities ~~Commission~~ ~~except~~ ~~Commission~~, except that the term does not include a water company, a radio common carrier company as defined in G.S. 62-119(3), a cable television company, or a radio or television broadcasting company. The term also includes a motor freight carrier company. (For ~~For~~ purposes of appraisal under this Article, this definition shall include the term also includes a pipeline company whether or not it performs a public service and whether or not it is regulated by one of the regulatory agencies named in the preceding sentence). this subdivision."

Sec. 3. G.S. 105-130.4(a)(6) reads as rewritten:

"(6) 'Public utility' means any corporation ~~which~~ that is subject to control of one of more of the following entities: the North Carolina Utilities Commission and/or Commission, the Federal Communications Commission, the Interstate Commerce Commission, the Federal Power Commission and Commission, or the Federal Aviation Agency Agency; and which that owns or operates for public use any plant, equipment, property, franchise, or license for the transmission of communications, the transportation of goods or persons, or the production, storage, transmission, sale, delivery or furnishing of electricity, water, steam, oil, oil products, or gas. The term also includes a motor carrier of property whose principal business activity is transporting property by motor vehicle for hire over the public highways of this State."

Sec. 4. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 29th day of June, 1995.

Dennis A. Wicker
President of the Senate

Harold J. Brubaker
Speaker of the House of Representatives