

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 83

Short Title: Emergency Vehicle Tax Exemptions.

(Public)

Sponsors: Representatives Mitchell; Allred, Berry, Buchanan, Carpenter, Dickson, Kiser, McComas, Rayfield, and Sexton.

Referred to: Finance.

February 1, 1995

A BILL TO BE ENTITLED  
AN ACT EXEMPT FROM THE HIGHWAY USE TAX FIRE TRUCKS AND RESCUE  
VEHICLES OWNED BY VOLUNTEER FIRE DEPARTMENTS AND  
VOLUNTEER RESCUE SQUADS.

The General Assembly of North Carolina enacts:

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

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

- (1) To the insurer of the motor vehicle under G.S. 20-109.1 because the vehicle is a salvage vehicle.
- (2) To either a manufacturer, as defined in G.S. 20-286, or a motor vehicle retailer for the purpose of resale.
- (3) To the same owner to reflect a change or correction in the owner's name.
- (4) By will or intestacy.
- (5) By a gift between a husband and wife, a parent and child, or a stepparent and a stepchild.
- (6) By a distribution of marital property as a result of a divorce.

- 1 (7) To a handicapped person from the Department of Human Resources  
2 after the vehicle has been equipped by the Department for use by the  
3 handicapped.
- 4 (8) To a local board of education for use in the driver education program of  
5 a public school when the motor vehicle is transferred:  
6 a. By a retailer and is to be transferred back to the retailer within  
7 300 days after the transfer to the local board.  
8 b. By a local board of education.
- 9 (9) To a volunteer fire department or volunteer rescue squad when the  
10 motor vehicle is one of the following:  
11 a. A fire truck, a pump truck, a tanker truck, or a ladder truck used  
12 to suppress fire.  
13 b. A four-wheel drive vehicle intended to be mounted with a water  
14 tank and hose and used for forest fire fighting.  
15 c. An emergency services vehicle."

16 Sec. 2. G.S. 105-187.1 reads as rewritten:

17 **"§ 105-187.1. Definitions.**

18 The following definitions and the definitions in G.S. 105-164.3 apply to this Article:

- 19 (1) ~~'Commissioner' means the~~ Commissioner. – The Commissioner of Motor  
20 Vehicles.
- 21 (2) ~~'Division' means the~~ Division. – The Division of Motor Vehicles,  
22 Department of Transportation.
- 23 (3) ~~'Long-term lease or rental' means a~~ Long-term lease or rental. – A lease or  
24 rental made under a written agreement to lease or rent property to the  
25 same person for a period of at least 365 continuous days.
- 26 (3b) Rescue squad. – An organization that provides rescue services,  
27 emergency medical services, or both.
- 28 (4) ~~'Short-term lease or rental' means a~~ Short-term lease or rental. – A lease or  
29 rental that is not a long-term lease or rental."

30 Sec. 3. This act becomes effective July 1, 1995.