

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE DRH60650-LY-342 (5/10)

Short Title: Tax Exempt. for High-Fuel-Economy Cars. (Public)

Sponsors: Representative Tucker.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO EXEMPT HIGH-FUEL-ECONOMY MOTOR VEHICLES FROM THE
HIGHWAY USE TAX.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-187.1 is amended by adding a new subdivision to
read:

"§ 105-187.1. **Definitions.**

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

...

(2a) High-fuel-economy motor vehicle. – A motor vehicle that has a
combined fuel economy rating, as determined by the United States
Environmental Protection Agency, that equals or exceeds 30 miles per
gallon."

SECTION 2. G.S. 105-187.6(a) is amended by adding a new subdivision to
read:

"(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:

...

(10) That is a high-fuel-economy motor vehicle."

SECTION 3. This act becomes effective July 1, 2006, and applies to
certificates of title issued on or after that date.