

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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SENATE DRS15229-SV-15 (03/13)

Short Title: Hwy Use Tax Exemption for Disabled Veterans. (Public)

Sponsors: Senator Preston.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW A HIGHWAY USE TAX EXEMPTION FOR VEHICLES THAT  
3 HAVE BEEN MODIFIED FOR OPERATION BY OR FOR A DISABLED VETERAN.

4 The General Assembly of North Carolina enacts:

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

6 "**§ 105-187.1. Definitions.**

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

8 ...

9 (1a) Disabled veteran. – As defined in G.S. 105-277.1C(b)(1)."

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

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

13 ...

14 (10) To a disabled veteran if the motor vehicle has been specifically modified to  
15 enable the disabled veteran to operate the vehicle or be transported in the  
16 vehicle. Qualifying modifications include wheelchair lift, lowered floor,  
17 running boards, grab bar, steering wheel knob, wheelchair hoist,  
18 hand-controlled accelerator and brake, or similar modifications necessary to  
19 accommodate the disabled veteran's disability for purposes of operating the  
20 vehicle or being transported in the vehicle."

21 **SECTION 3.** This act becomes effective July 1, 2009, and applies to transfers  
22 made on or after that date.

