

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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HOUSE BILL 359

Short Title: Exempt Volunteer Fire Vehicles From Use Tax. (Public)

Sponsors: Representatives Setzer; McHenry, Hilton, and Frye.

Referred to: Finance.

March 10, 2003

A BILL TO BE ENTITLED

AN ACT TO EXEMPT CERTAIN VOLUNTEER FIRE DEPARTMENTS AND
RESCUE SQUADS THAT ARE PART OF A UNIT OF LOCAL GOVERNMENT
FROM HIGHWAY USE TAX ON EMERGENCY VEHICLES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-187.6(a)(9) 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:

...

(9) To a volunteer fire department or volunteer rescue squad that ~~is not part of a unit of local government,~~ has no more than two paid ~~employees,~~employees and is exempt from State income tax under G.S. 105-130.11, when the motor vehicle is one of the following:

- a. A fire truck, a pump truck, a tanker truck, or a ladder truck used to suppress fire.
- b. A four-wheel drive vehicle intended to be mounted with a water tank and hose and used for forest fire fighting.
- c. An emergency services vehicle."

SECTION 2. This act becomes effective July 1, 2003, and applies to transfers occurring on or after that date.