

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 1668
Second Edition Engrossed 6/30/89

Short Title: Vehicle Tax Exemption Change.

(Public)

Sponsors: Representatives R. Hunter and Nesbitt.

Referred to: Judiciary.

May 4, 1989

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW AN ADDITIONAL THIRTY-DAY PERIOD FOR THE
2 SELLER OF A MOTOR VEHICLE TO FILE AN AFFIDAVIT STATING THAT
3 THE SALE WAS EXEMPT FROM SALES TAX.
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5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-164.13(32) reads as rewritten:

7 "(32) Sales of motor vehicles, as defined in G.S. 105-164.3(8a), to nonresident
8 purchasers for immediate transportation to and use in another state in which such
9 vehicles are required to be registered, provided the seller obtains from the purchaser and
10 furnishes to the Secretary of Revenue an affidavit stating the name and address of the
11 purchaser, the state in which the vehicle will be registered and operated, the make,
12 model, and serial number of the vehicle, and such other information as the Secretary
13 may require, ~~require.~~ and provided further that no exemption shall be allowed unless the
14 affidavit is filed with the seller's sales and use tax report for the month during which the sale is
15 made and such report is timely filed. The affidavit should be filed with the seller's sales
16 and use tax report for the month in which the sale is made. When an affidavit is not
17 filed with the seller's sales and use tax report for the month in which the sale is made,
18 and upon discovery that the affidavit has not been filed, the seller may submit the
19 affidavit to the Secretary within 30 days after the discovery. An affidavit filed within
20 this 30-day period shall be subject to a penalty of twenty-five percent (25%) of the tax
21 applicable to the sales price of the motor vehicle. If the affidavit is submitted to the
22 Secretary after the end of this 30-day period, no exemption shall be allowed. For sales
23 made by a seller who is not a retailer, this exemption applies if the purchaser furnishes

1 the Secretary an affidavit containing the information otherwise required from a retailer
2 within 45 days ~~of~~after the date of the sale."

3 Sec. 2. This act is effective upon ratification and applies to discoveries made
4 on or after that date, but no refund shall be made of sales and use taxes already paid.