

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 691

Short Title: No Highway Tax on School Buses.

(Public)

Sponsors: Senator Ward.

Referred to: Finance.

April 18, 1991

A BILL TO BE ENTITLED

AN ACT TO EXEMPT PUBLIC SCHOOL BUSES FROM THE HIGHWAY USE TAX.

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. 20-285, or a motor vehicle retailer for the purpose of resale.

(3) To the State or a local board of education when the motor vehicle is a school bus and is to be used for public school transportation."

Sec. 2. This act becomes effective July 1, 1991.