

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 665

Short Title: No Tax on School Buses.

(Public)

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Sponsors: Senators Hoyle and Perdue.

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Referred to: Finance

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April 11, 1995

A BILL TO BE ENTITLED

AN ACT TO EXEMPT SCHOOL BUSES FROM 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. 20-286, or a motor vehicle retailer for the purpose of resale.
- (3) To the same owner to reflect a change or correction in the owner's name.
- (4) By will or intestacy.
- (5) By a gift between a husband and wife, a parent and child, or a stepparent and a stepchild.
- (6) By a distribution of marital property as a result of a divorce.
- (7) To a handicapped person from the Department of Human Resources after the vehicle has been equipped by the Department for use by the handicapped.

- 1           (8)    To a local board of education for use in the driver education program of  
2           a public school when the motor vehicle is transferred:  
3           a.     By a retailer and is to be transferred back to the retailer within  
4                 300 days after the transfer to the local board.  
5           b.     By a local board of education.  
6           (9)    To the State or a local board of education when the motor vehicle is a  
7           school bus and is to be used for public school transportation."  
8           Sec. 2. This act becomes effective July 1, 1995, and applies to certificates of  
9 title issued on or after that date.