

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 133*

Short Title: Exempt Disabled Veteran Vehicles.

(Public)

Sponsors: Representatives Rogers; Barefoot, Brown, Cox, Culpepper, Dedmon, Edwards, Fox, Gibson, Haire, Horn, Hurley, Justus, Kinney, Kiser, McCrary, McLawhorn, Melton, Morris, Ramsey, Sherrill, Smith, Sutton, Thomas, Tolson, Wainwright, Warner, and Warren.

Referred to: Transportation.

February 23, 1999

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FROM PROPERTY TAX MOTOR VEHICLES OWNED BY
3 TOTALLY DISABLED VETERANS AND TO REIMBURSE LOCAL
4 GOVERNMENTS FOR THE RESULTING REVENUE LOSS.

5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-275 is amended by adding a new subdivision to read:

7 "(5a) A motor vehicle owned by a veteran, as defined in 38 U.S.C. § 1101,
8 who is entitled to benefits for total disability under 38 U.S.C. § 1110."

9 Section 2. Article 12 of Chapter 105 of the General Statutes is amended by
10 adding a new section to read:

11 "**§ 105-275.3. Reimbursement for exclusion of disabled veterans' vehicles.**

12 (a) On September 1, 2000, the tax collector of each county and the tax collector of
13 each city shall furnish to the Secretary of Revenue a list containing the name and address
14 of each person who has qualified during the previous fiscal year for the exemption
15 provided in G.S. 105-275(5a). The list shall also contain for each name the total value of
16 vehicles exempted, the tax rate the property is subject to, and the product obtained by
17 multiplying those two numbers by each other. The list shall be accompanied by an

1 affidavit attesting to the accuracy of the list and shall be on a form prescribed by the
2 Secretary of Revenue.

3 (b) Before May 31, 2001, the Secretary of Revenue shall distribute to the county
4 or city the total for the list provided pursuant to subsection (a) of this section of the
5 product obtained by multiplying the tax exemption for each taxpayer times the applicable
6 tax rate. Each year thereafter, on or before May 31, the Secretary of Revenue shall pay to
7 each county and city that was entitled to receive a distribution under this subsection in
8 2001 the amount it was entitled to receive in 2001.

9 (c) Any funds received by a county or city pursuant to this section because the
10 county or city was collecting taxes for another unit of government or special district shall
11 be credited to the funds of that other unit or district in accordance with regulations issued
12 by the Local Government Commission.

13 (d) In order to pay for the reimbursement under this section and the cost to the
14 Department of Revenue of administering the reimbursement, the Secretary of Revenue
15 shall draw from collections received under Part 2 of Article 4 of this Chapter an amount
16 equal to the reimbursement and the cost of administration."

17 Section 3. This act is effective for taxes imposed for taxable years beginning
18 on or after July 1, 1999.