## **GENERAL ASSEMBLY OF NORTH CAROLINA**

## SESSION 1999

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## SENATE BILL 1144

Short Title: No Tax on Certain Donated Vehicles. (Public)						
Sponsors: Senators Warren; Albertson, Dannelly, Martin of Guilford, and Martin of Pitt.						
Referred	to: Fi	nance.				
		April 15, 1999				
		A BILL TO BE ENTITLED				
AN ACT TO EXEMPT VEHICLES DONATED TO A NONPROFIT ORGANIZATION						
WHEN THE VEHICLE WILL BE TRANSFERRED TO ANOTHER PERSON						
WITHIN NINETY DAYS.						
The General Assembly of North Carolina enacts:						
Section 1. G.S. 105-187.6(a) reads as rewritten:						
<del>"(a)</del>						
certificate of title is issued as the result of a transfer of a motor vehicle:						
	<del>(1)</del>	To the insurer of the motor vehicle under G.S. 20-109.1 because the vehicle is a salvage vehicle.				
	<del>(2)</del>	To either a manufacturer, as defined in G.S. 20-286, or a motor vehicle retailer for the purpose of resale.				
	<del>(3)</del>	To the same owner to reflect a change or correction in the owner's				
	( )	name.				
	<del>(4)</del>	By will or intestacy.				
	<del>(5)</del>	By a gift between a husband and wife, a parent and child, or a				
	` '	stepparent and a stepchild.				
	<del>(6)</del>	By a distribution of marital or divisible property incident to a marital separation or divorce.				

## GENERAL ASSEMBLY OF NORTH CAROLINA

1	<del>(7)</del>	To a ha	andicapped person from the Department of Health and Human
2		<b>Service</b>	s after the vehicle has been equipped by the Department for use
3		by the h	nandicapped.
4	<del>(8)</del>	To a loo	eal board of education for use in the driver education program of
5		a public	e school when the motor vehicle is transferred:
6		a. I	By a retailer and is to be transferred back to the retailer within
7		3	300 days after the transfer to the local board.
8		<del>b.</del> I	By a local board of education.
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12		<u>.</u>	<u>.</u>
13	Section	n 2. Thi	is act becomes effective July 1, 1999.

Page 2 version