

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE DRS35339-MA-252 (03/13)

Short Title: Exempt VFD from Highway Use Tax. (Public)

Sponsors: Senator Snow.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ENSURE VOLUNTEER FIRE DEPARTMENTS ARE FULLY EXEMPT FROM THE HIGHWAY USE TAX IF THEY ARE EXEMPT FROM STATE INCOME TAX , EMPLOY NO MORE THAN TWO PAID EMPLOYEES, AND ARE NOT PART OF A LOCAL GOVERNMENT.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-187.6(9) reads as rewritten:

"§ 105-187.6. Exemptions from highway use tax.

(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:

...

(9) To a volunteer fire department or volunteer rescue squad that is not part of a unit of local government, has no more than two paid employees, and is exempt from State income tax under G.S. 105-130.11, when the motor vehicle is one of the following:

- a. A fire truck, a pump truck, a tanker truck, or a ladder truck used to suppress fire.
- b. A four-wheel drive vehicle intended to be mounted with a water tank and hose and used for forest fire fighting.
- c. An emergency services vehicle.

This subdivision shall apply to a volunteer fire department or volunteer rescue squad that is housed in a building or structure provided by a unit of government, whether rent is charged or not.

...."

SECTION 2. This act becomes effective January 1, 2007.