

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 190
HOUSE BILL 482

AN ACT TO COMPLY WITH THE HIGHWAY FEDERAL-AID REQUIREMENTS
FOR PROOF OF PAYMENT OF THE FEDERAL TAX BEFORE ISSUING A
STATE TRUCK LICENSE.

The General Assembly of North Carolina enacts:

Section 1. Section 88 of Chapter 20 of the North Carolina General Statutes is amended by adding a new section to be numbered (i) and to read as follows:

"(i) No heavy vehicle subject to the use tax imposed by Section 4481 of the Internal Revenue Code of 1954 (26 USC 4481) may be registered or licensed pursuant to G.S. 20-88 without proof of payment of the use tax imposed by that law. The proof of payment shall be on a form prescribed by the United States Secretary of Treasury pursuant to the provisions of 23 USC 141 (d)."

Sec. 2. This act shall become effective October 1, 1984.

In the General Assembly read three times and ratified, this the 18th day of April, 1983.