

Article 5A.

North Carolina Highway Use Tax.

§ 105-187.1. Definitions.

- (a) The following definitions and the definitions in G.S. 105-164.3 apply to this Article:
- (1) Commissioner. – The Commissioner of Motor Vehicles.
 - (2) Division. – The Division of Motor Vehicles, Department of Transportation.
 - (2a) Limited possession commitment. – Long-term lease or rental, short-term lease or rental, and vehicle subscriptions.
 - (3) Long-term lease or rental. – A lease or rental made under a written agreement to lease or rent one or more vehicles to the same person for a period of at least 365 continuous days and that is not a vehicle subscription.
 - (3a) Park model RV. – A vehicle that meets all of the following conditions:
 - a. Is designed and marketed as temporary living quarters for recreational, camping, travel, or seasonal use.
 - b. Is certified by the manufacturer as complying with ANSI A119.5.
 - c. Is built on a single chassis mounted on wheels with a gross trailer area not exceeding 400 square feet in the setup mode.
 - (4) Recreational vehicle. – Defined in G.S. 20-4.01. The term also includes a park model RV.
 - (5) Rescue squad. – An organization that provides rescue services, emergency medical services, or both.
 - (6) Retailer. – A retailer as defined in G.S. 105-164.3 who is engaged in the business of selling, leasing, renting, or offering vehicle subscriptions for motor vehicles.
 - (7) Short-term lease or rental. – A lease or rental of a motor vehicle or motor vehicles, including a vehicle sharing service, that is not a long-term lease or rental or a vehicle subscription.
 - (8) Vehicle sharing service. – A service for which a person pays a membership fee for the right to use a motor vehicle or motor vehicles upon payment of an additional time-based or mileage-based fee.
 - (9) Vehicle subscription. – A written agreement that grants a person the right to use and exchange motor vehicles owned, directly or indirectly, by the person offering the agreement upon payment of a subscription fee, but it does not include a vehicle sharing service. The subscription fee must provide a person exclusive use of an agreed-upon number of motor vehicles at any given time during the full term of the subscription.
- (b) This section does not apply to Chapter 20 of the General Statutes, including the licensing requirements, restrictions, limitations, and prohibitions on unfair methods of competition contained in Article 12 of that Chapter. (1989, c. 692, s. 4.1; 1991, c. 79, s. 4; 2000-173, s. 10(a); 2001-424, s. 34.24(e); 2001-497, s. 2(b); 2002-72, s. 19(a); 2016-5, s. 3.19(a); 2019-69, s. 1.)