§ 105-316.1. Tax permit required to move mobile home.

(a) In order to protect the local taxing units of this State against the nonpayment of ad
valorem taxes on mobile homes, it is hereby declared to be unlawful for any person other than a
mobile home manufacturer or retailer to remove or cause to be removed any mobile home
situated at a premises in this State without first obtaining a tax permit from the tax collector of
the county in which the mobile home is situated. The tax permit shall be conspicuously
displayed near the license tag on the rear of the mobile home at all times during its
transportation. Permits required by G.S. 105-316.1 through 105-316.8 may be obtained at the
office of the county tax collector during normal business hours.

(b) Except as provided in G.S. 105-316.4, manufacturers, retailers and licensed carriers
of mobile homes shall not be required to obtain the tax permits required by this section.
Persons or firms transporting mobile homes shall, however, be responsible for seeing that a
proper license tag, and when required under this section, a tax permit, are properly displayed
thereon at all times during their transportation. (1975, c. 881, s. 1; 1977, 2nd Sess., c. 1187, ss.
1, 2.)