

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE DRH30547-MC-21A (5/11)

Short Title: Sales Tax on Off-Road Vehicles.

(Public)

Sponsors: Representative West.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN EXEMPTION FROM THE SALES AND USE TAX ON
CERTAIN SALES OF MOTORIZED ALL-TERRAIN VEHICLES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.3 is amended by adding a new subdivision to
read:

"§ 105-164.3. Definitions.

The following definitions apply in this Article:

...

(23a) Motorized all-terrain vehicle. – Defined in G.S. 14-159.3."

SECTION 2. G.S. 105-164.13 is amended by adding a new subdivision to
read:

"§ 105-164.13. Retail sales and use tax.

The sale at retail and the use, storage, or consumption in this State of the following
tangible personal property and services are specifically exempted from the tax imposed
by this Article:

...

(54) Sales of mopeds and motorized all-terrain vehicles to an individual
with valid proof of out-of-state residence when the vehicle is removed
from this State for use outside this State within three days of purchase.
Sellers of vehicles exempt under this subdivision shall attach to and
keep with the bill of sale a notarized form signed by the purchaser
certifying that the vehicle was picked up within three days of purchase
for use outside this State."

SECTION 3. This act becomes effective July 1, 2006, and applies to sales
made on or after that date.