

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE BILL 2818
Committee Substitute Favorable 7/13/06

Short Title: Sales Tax on Off-Road Vehicles.

(Public)

Sponsors:

Referred to:

May 30, 2006

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.(a) G.S. 105-164.3(23a) is recodified as G.S. 105-164.3(23b).

SECTION 1.(b) 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:

...

(56) 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 business 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 business days of purchase for use outside this State."

SECTION 3. This act becomes effective July 1, 2007, and applies to sales made on or after that date.