

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007**

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HOUSE DRH60483-MA-486 (5/14)

Short Title: Cap Highway Use Tax on EMS Vehicles. (Public)

Sponsors: Representative Justice.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO CAP THE HIGHWAY USE TAX ON EMERGENCY MEDICAL SERVICE VEHICLES OWNED BY UNITS OF LOCAL GOVERNMENT.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-187.3(a) reads as rewritten:

"(a) Amount. – The rate of the use tax imposed by this Article is three percent (3%) of the retail value of a motor vehicle for which a certificate of title is issued. The tax is payable as provided in G.S. 105-187.4. The maximum tax is one thousand dollars (\$1,000) for each certificate of title issued for a Class A or Class B motor vehicle that is a commercial motor vehicle, as defined in G.S. 20-4.01. The maximum tax is one thousand five hundred dollars (\$1,500) for each certificate of title issued for a recreational vehicle or an emergency medical services vehicle registered to a unit of local government that is not subject to the one thousand dollar (\$1,000) maximum tax."

SECTION 2. This act becomes effective July 1, 2008.