

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007**

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HOUSE BILL 2655

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

Sponsors: Representatives Justice, Coleman, Carney, McComas (Primary Sponsors); Allred, Brisson, Cleveland, Cotham, Frye, Glazier, Grady, Haire, Harrison, Howard, Hughes, Johnson, Justus, Langdon, Lewis, Lucas, McGee, Moore, Ray, Setzer, Starnes, Stiller, Tillis, Underhill, and Wainwright.

Referred to: Finance.

May 28, 2008

A BILL TO BE ENTITLED

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

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4 The General Assembly of North Carolina enacts:

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

6 "(a) Amount. – The rate of the use tax imposed by this Article is three percent
7 (3%) of the retail value of a motor vehicle for which a certificate of title is issued. The
8 tax is payable as provided in G.S. 105-187.4. The maximum tax is one thousand dollars
9 (\$1,000) for each certificate of title issued for a Class A or Class B motor vehicle that is
10 a commercial motor vehicle, as defined in G.S. 20-4.01. The maximum tax is one
11 thousand five hundred dollars (\$1,500) for each certificate of title issued for a
12 recreational vehicle or an emergency medical services vehicle registered to a unit of
13 local government that is not subject to the one thousand dollar (\$1,000) maximum tax."

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