

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE BILL 2655
Committee Substitute Favorable 6/26/08

Short Title: Cap Highway Use Tax on EMS Vehicles.

(Public)

Sponsors:

Referred to:

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 OR
3 NONPROFIT HOSPITALS AND EMERGENCY MEDICAL VEHICLES OWNED
4 BY A NONPROFIT ENTITY THAT CONTRACTS WITH A UNIT OF LOCAL
5 GOVERNMENT TO PROVIDE EMERGENCY MEDICAL SERVICES.
6

7 The General Assembly of North Carolina enacts:

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

9 "(a) Amount. – The rate of the use tax imposed by this Article is three percent
10 (3%) of the retail value of a motor vehicle for which a certificate of title is issued. The
11 tax is payable as provided in G.S. 105-187.4. The maximum tax is one thousand dollars
12 (\$1,000) for each certificate of title issued for a Class A or Class B motor vehicle that is
13 a commercial motor vehicle, as defined in G.S. 20-4.01. The maximum tax is one
14 thousand five hundred dollars (\$1,500) for each certificate of title issued for the
15 following vehicles that are not subject to the one thousand dollar (\$1,000) maximum
16 tax:

- 17 (1) ~~a-A recreational vehicle that is not subject to the one thousand dollar~~
18 ~~(\$1,000) maximum tax. vehicle.~~
- 19 (2) An emergency medical services vehicle registered to a unit of local
20 government.
- 21 (3) An emergency medical services vehicle registered to a nonprofit
22 hospital entitled to a sales and use tax refund under G.S. 105-164.14.
- 23 (4) An emergency medical services vehicle registered to a private
24 nonprofit entity that is an exempt organization under section 501(c)(3)
25 of the Code and that contracts with a unit of local government to
26 provide ambulance services pursuant to G.S. 153A-250."

27 **SECTION 2.** This act is effective when it becomes law.