

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1449

Short Title: Exempt Disabled Veteran Vehicles.

(Public)

Sponsors: Representatives Rogers; Alexander, Beall, Blue, Buchanan, Culp, Culpepper, Fox, Hill, H. Hunter, Hurley, Justus, McCombs, McCrary, Mercer, Mitchell, Mosley, Preston, Ramsey, Rayfield, Sexton, Tolson, Warner, Watson, and Weatherly.

Referred to: State Government, if favorable, Finance.

May 25, 1998

A BILL TO BE ENTITLED

1 AN ACT TO EXEMPT FROM PROPERTY TAX MOTOR VEHICLES OWNED BY
2 TOTALLY DISABLED VETERANS AND TO REIMBURSE LOCAL
3 GOVERNMENTS FOR THE RESULTING REVENUE LOSS.
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5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-275 is amended by adding a new subdivision to read:

7 "(5a) A motor vehicle owned by a veteran, as defined in 38 U.S.C. § 1101,
8 who is entitled to benefits for total disability under 38 U.S.C. § 1110."

9 Section 2. Subchapter II of Chapter 105 of the General Statutes is amended
10 by adding a new section to read:

11 "**§ 105-275.3. Reimbursement for exclusion of disabled veterans' vehicles.**

12 (a) On September 1, 1999, the tax collector of each county and the tax collector
13 of each city shall furnish to the Secretary of Revenue a list containing the name and
14 address of each person who has qualified during the previous fiscal year for the
15 exemption provided in G.S. 105-275(5a). The list shall also contain for each name the
16 total value of vehicles exempted, the tax rate the property is subject to, and the product
17 obtained by multiplying those two numbers by each other. The list shall be
18 accompanied by an affidavit attesting to the accuracy of the list and shall be on a form
19 prescribed by the Secretary of Revenue.

1 (b) Before May 31, 2000, the Secretary of Revenue shall distribute to the county
2 or city the total for the list provided pursuant to subsection (a) of this section of the
3 product obtained by multiplying the tax exemption for each taxpayer times the
4 applicable tax rate. Each year thereafter, on or before May 31, the Secretary of Revenue
5 shall pay to each county and city that was entitled to receive a distribution under this
6 subsection in 2000 the amount it was entitled to receive in 2000.

7 (c) Any funds received by a county or city pursuant to this section because the
8 county or city was collecting taxes for another unit of government or special district
9 shall be credited to the funds of that other unit or district in accordance with regulations
10 issued by the Local Government Commission.

11 (d) In order to pay for the reimbursement under this section and the cost to the
12 Department of Revenue of administering the reimbursement, the Secretary of Revenue
13 shall draw from collections received under Division II of Article 4 of this Chapter an
14 amount equal to the reimbursement and the cost of administration."

15 Section 3. This act is effective for taxes imposed for taxable years beginning
16 on or after July 1, 1998.