

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

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SENATE BILL 1053

Short Title: Hwy Use Tax Exemption for Disabled Veterans. (Public)

Sponsors: Senator Preston.

Referred to: Finance.

March 31, 2009

A BILL TO BE ENTITLED
AN ACT TO ALLOW A HIGHWAY USE TAX EXEMPTION FOR VEHICLES THAT
HAVE BEEN MODIFIED FOR OPERATION BY OR FOR A DISABLED VETERAN.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-187.1 is amended by adding a new subdivision to read:

"§ 105-187.1. **Definitions.**

The following definitions and the definitions in G.S. 105-164.3 apply to this Article:

...

(1a) Disabled veteran. – As defined in G.S. 105-277.1C(b)(1)."

SECTION 2. G.S. 105-187.6 is amended by adding a new subdivision to read:

"(a) **Full Exemptions.** – The tax imposed by this Article does not apply when a certificate of title is issued as the result of a transfer of a motor vehicle:

...

(10) To a disabled veteran if the motor vehicle has been specifically modified to enable the disabled veteran to operate the vehicle or be transported in the vehicle. Qualifying modifications include wheelchair lift, lowered floor, running boards, grab bar, steering wheel knob, wheelchair hoist, hand-controlled accelerator and brake, or similar modifications necessary to accommodate the disabled veteran's disability for purposes of operating the vehicle or being transported in the vehicle."

SECTION 3. This act becomes effective July 1, 2009, and applies to transfers made on or after that date.

