

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

H.B. 1167
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HOUSE PRINCIPAL CLERK

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HOUSE DRH80356-MC-270D (05/15)

Short Title: Tax Airplanes/Boats/RVs Equal to Automobiles. (Public)

Sponsors: Representative Luebke.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ELIMINATE THE TAX CAP ON THE TAX PAID ON THE SALES PRICE OF
3 AIRCRAFT, BOATS, AND RECREATIONAL VEHICLES SOLD AT RETAIL.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.4(a)(1b) reads as rewritten:

6 "(a) A privilege tax is imposed on a retailer at the following percentage rates of the
7 retailer's net taxable sales or gross receipts, as appropriate. The general rate of tax is four and
8 three-quarters percent (4.75%).

9 ...

10 (1b) The rate of three percent (3%) applies to the sales price of each aircraft or
11 boat sold at retail, including all accessories attached to the item when it is
12 delivered to the purchaser. ~~The maximum tax is one thousand five hundred~~
13 ~~dollars (\$1,500) per article."~~

14 **SECTION 2.** G.S. 105-187.3(a) reads as rewritten:

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

22 **SECTION 3.** This act becomes effective July 1, 2012, and applies to sales made on
23 or after that date.

