

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

H

2

HOUSE BILL 515
Committee Substitute Favorable 5/16/17

Short Title: Adaptive Equipment Tax Benefit. (Public)

Sponsors:

Referred to:

March 29, 2017

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR ADAPTIVE
3 VEHICULAR EQUIPMENT FOR DISABLED PERSONS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.13(12) reads as rewritten:

6 "(12) Sales of any of the following items:

- 7 a. Prosthetic devices for human use.
8 b. Mobility enhancing equipment sold on a prescription.
9 c. Durable medical equipment sold on prescription.
10 d. Durable medical supplies sold on prescription.
11 e. Equipment, other than mobility enhancing equipment, to assist a
12 disabled person into or out of a motor vehicle or to enable a disabled
13 person to operate a motor vehicle and that is sold on a prescription or
14 to a disabled veteran who receives financial assistance, directly or
15 indirectly, under 38 U.S.C. § 3902."

16 **SECTION 2.** This act becomes effective July 1, 2017, and applies to sales made on
17 or after that date.

