

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017**

**SESSION LAW 2018-39
SENATE BILL 220**

AN ACT TO ALLOW A MOTOR FUEL TAX EXEMPTION FOR CERTAIN JOINT ENTITIES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-449.88 is amended by adding the following new subdivision:
"§ 105-449.88. Exemptions from the excise tax.

The excise tax on motor fuel does not apply to the following:

- ...
- (11) Motor fuel sold to a joint agency created by interlocal agreement pursuant to G.S. 160A-462 to provide fire protection, emergency services, or police protection."

SECTION 2. This act becomes effective October 1, 2018, and applies to purchases made on or after that date.

In the General Assembly read three times and ratified this the 14th day of June, 2018.

s/ Philip E. Berger
President Pro Tempore of the Senate

s/ Tim Moore
Speaker of the House of Representatives

s/ Roy Cooper
Governor

Approved 9:23 a.m. this 22nd day of June, 2018

