

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1320

Short Title: Clarify Scrap Tire Disposal Tax.

(Public)

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Sponsors: Representatives Gamble, Colton, Jarrell, Justus, Kerr, Lilley, Luebke, and Tallent.

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Referred to: Finance.

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May 27, 1992

A BILL TO BE ENTITLED

AN ACT TO CLARIFY THAT THE SCRAP TIRE DISPOSAL TAX DOES NOT APPLY TO NEW TIRES PLACED ON NEWLY MANUFACTURED VEHICLES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-187.18 reads as rewritten:

**"§ 105-187.18. Exemptions.**

The taxes imposed by this Article do not apply to:

- (1) Bicycle tires and other tires for vehicles propelled by human power.
- (2) Recapped tires.
- (3) Tires sold for placement on newly manufactured vehicles.

The exemptions in G.S. 105-164.13 and the refunds allowed in G.S. 105-164.14 do not apply to the taxes imposed by this Article."

Sec. 2. This act is effective upon ratification and applies retroactively to tires sold on or after July 1, 1991.