

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 986

Short Title: No Highway Tax on School Buses.

(Public)

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Sponsors: Representatives Payne, Fussell; Gottovi, and H. Hunter.

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Referred to: Finance.

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April 19, 1991

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT PUBLIC SCHOOL BUSES FROM THE HIGHWAY USE  
3 TAX.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-187.6(a) reads as rewritten:

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

8 (1) To the insurer of the motor vehicle under G.S. 20-109.1 because the  
9 vehicle is a salvage vehicle.

10 (2) To either a manufacturer, as defined in G.S. 20-285, or a motor vehicle  
11 retailer for the purpose of resale.

12 (3) To the State or a local board of education when the motor vehicle is a  
13 school bus and is to be used for public school transportation."

14 Sec. 2. This act becomes effective July 1, 1991.