

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 1274

Short Title: Scrap Tire Tax Correction.

(Public)

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Sponsors: Representatives Gamble; Joye, Dickson, and Bowman.

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Referred to: Rules, Calendar, and Operations of the House.

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May 6, 1993

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT THE EXEMPTION FROM THE SCRAP TIRE TAX  
2 FOR TIRES SOLD FOR PLACEMENT ON NEWLY MANUFACTURED  
3 VEHICLES SHALL APPLY UNIFORMLY REGARDLESS WHEN THE TIRES  
4 WERE SOLD.  
5

6 The General Assembly of North Carolina enacts:

7 Section 1. (a) Effective January 1, 1990, former G.S. 130A-309.54(a), repealed  
8 by Section 3 of Chapter 211 of the 1991 Session Laws, is amended by adding at the end  
9 a new sentence to read: "This fee does not apply to tires sold for placement on newly  
10 manufactured vehicles."

11 (b) This section expires June 30, 1991.

12 Sec. 2. Effective July 1, 1991, Section 2 of Chapter 867 of the 1991 Session  
13 Laws reads as rewritten:

14 "~~Sec. 2. This act becomes effective July 15, 1992, and applies to tires sold on or after that~~  
15 ~~date.~~ is effective upon ratification and applies retroactively to tires sold on or after July  
16 1, 1991."

17 Sec. 3. This act is effective upon ratification. Section 1 of this act applies  
18 retroactively to tires sold on or after January 1, 1990, and expires June 30, 1991.  
19 Section 2 of this act applies retroactively to tires sold on or after July 1, 1991.  
20 Notwithstanding the time limitations of G.S. 105-266 and G.S. 105-266.1, a refund of  
21 an overpayment of a tax levied on tires sold for placement on newly manufactured  
22 vehicles under former G.S. 130A-309.54(a)(repealed) or under G.S. 105-187.16 is  
23 timely if a demand for the refund is filed on or before July 1, 1994.