

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003**

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**HOUSE DRH30030-LYx-34A\* (2/19)**

Short Title: One-Time Rental Car Tax Election Exception. (Public)

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Sponsors: Representative Cole.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO ALLOW A RETAILER THAT LEASES MOTOR VEHICLES AND  
THAT HAS PAID THE HIGHWAY USE TAX ON THE MOTOR VEHICLES TO  
PAY AN ADDITIONAL GROSS RECEIPTS TAX ON THE MOTOR VEHICLES.

The General Assembly of North Carolina enacts:

**SECTION 1.** Notwithstanding the provisions of G.S. 105-187.5 to the contrary, a retailer that leases or rents motor vehicles and that has paid the tax on the motor vehicles imposed pursuant to G.S. 105-187.3 may elect to pay the tax imposed pursuant to G.S. 105-187.5 in addition to the taxes previously paid. This election must be submitted to the Division of Motor Vehicles and Secretary of Revenue in writing and must specifically identify the motor vehicles to which the election applies, the date upon which the retailer will begin to collect the additional taxes, and any additional information needed to collect the tax. An election made under this act is irrevocable and does not relieve the taxpayer of liability for a tax previously imposed. An election under this act must be made prior to July 1, 2003.

**SECTION 2.** This act is effective when it becomes law.