

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

S

D

SENATE DRS35114-LY-94 (2/14)

Short Title: Highway Use Tax Exempt - Handicapped Vehicles. (Public)

Sponsors: Senator Preston.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ALLOW A HIGHWAY USE TAX EXEMPTION FOR MOTOR
VEHICLES EQUIPPED FOR ORTHOPEDICALLY DISABLED PERSONS.

Whereas, specifically modifying vehicles for orthopedically disabled individuals adds significant value, which results in an undue tax burden; Now, therefore,

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-187.1 is amended by adding a new subdivision to read:

"§ 105-187.1. Definitions.

The following definitions and the definitions in G.S. 105-164.3 apply to this Article:

...

(3a) Orthopedically disabled person. – A person who because of a physical impairment is unable to operate or reasonably be transported in a motor vehicle that has not been specially modified."

SECTION 2. G.S. 105-187.6(a) is amended by adding a new subdivision to read:

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

...

(7a) That was specifically modified to enable an orthopedically disabled driver to operate the vehicle or an orthopedically disabled passenger to be transported in the vehicle. Qualifying modifications include wheelchair lift and lowered floor. Qualifying modifications do not include running boards, grab bars, steering wheel knobs, wheelchair hoists, hand-controlled accelerator and brake, or other standard factory options, such as an automatic transmission or power steering."

1 **SECTION 3.** This act becomes effective July 1, 2007, and applies to
2 transfers made on or after that date.