

February 23, 1999

H 133. EXEMPT DISABLED VETERAN VEHICLES. TO EXEMPT FROM PROPERTY TAX MOTOR VEHICLES OWNED BY TOTALLY DISABLED VETERANS AND TO REIMBURSE LOCAL GOVERNMENTS FOR THE RESULTING REVENUE LOSS. Adds GS 105-275(5a) to make exempt from property taxation motor vehicle owned by veteran, as defined in 38 USC 1101, who is entitled to benefits for total disability under 38 USC 1110.

Adds GS 105-275.3 to require tax collector of each county and city, on Sept. 1, 2000, to give to Sec'y of Revenue list with name and address of each person who has qualified during previous fiscal year for exemption under GS 105-275(5a). List must contain for each name the total value of vehicles exempted, the tax rate the property is subject to, and the amount obtained by multiplying the two numbers. Before May 31, 2001, Sec'y must pay to the county or city the total of these amounts. Each year thereafter, Sec'y must pay to each county and city that was entitled to receive a distribution in 2001 the amount it was entitled to receive in 2001.

Sec'y must draw from collections received under GS Ch. 105, Art. 4, part 2 an amount equal to the cost of reimbursement as required by act plus Dep't of Revenue's cost of administering the reimbursement.

Effective for taxable years beginning on or after July 1, 1999.

Intro. by Rogers.

Ref. to Transportation

GS 105

June 24, 1999

H 133. EXEMPT DISABLED VETERAN VEHICLES. Intro. 2/22/99. House committee substitute makes the following changes to 1st edition. Changes title to read, "AN ACT TO EXEMPT FROM PROPERTY TAX MODIFIED MOTOR VEHICLES OWNED BY DISABLED VETERANS WHO ARE ELIGIBLE FOR FEDERAL SPECIAL EQUIPMENT ALLOWANCES." Modifies proposed GS 105-275(5a) to provide that a motor vehicle owned by a disabled veteran that is altered with special equipment to accommodate a service-connected disability shall be exempt from property tax. Deletes all other provisions of bill.

June 6, 2000

H 133. EXEMPT DISABLED VETERAN VEHICLES. Intro. 2/22/99. Senate committee substitute makes the following changes to 2nd edition. Changes effective date from July 1, 1999 to July 1, 2000.