

February 8, 2001

H 72. EXTEND VEHICLE PROP. TAX REFUND DEADLINE. *TO EXTEND THE DEADLINE FOR APPLYING FOR A RELEASE OR REFUND OF PROPERTY TAXES AFTER THE OWNER HAS SURRENDERED THE VEHICLE LICENSE PLATE.* Amends GS 105-330.6 to extend from 120 days to one year the period of time for applying for a release or refund of taxes on a vehicle after the owner has surrendered his or her registration plate.

Intro. by Allred.

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| Ref. to Finance | GS 105 |
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November 28, 2001

H 72. MODIFY VEHICLE TAX REFUND & TAX CAP. Intro. 2/8/01. Senate committee substitute makes the following changes to 1st edition. Changes title to *AN ACT TO EXTEND THE DEADLINE FOR APPLYING FOR A RELEASE OR REFUND OF PROPERTY TAXES AFTER THE OWNER HAS SURRENDERED THE VEHICLE LICENSE PLATE, AND TO CAP THE HIGHWAY USE TAX ON CERTAIN RECREATIONAL VEHICLES AT \$1,500 PER VEHICLE.*

Current GS 105-330.6(c) requires that a vehicle owner who has surrendered the registration plate and met certain other conditions may obtain a prorated refund of the property taxes on that vehicle, but only if evidence of the surrender is presented to the county tax collector within 120 days of the date of surrendering the plate. This act would increase the allowable time period to 1 year after the date of surrendering the plate, and this change is effective when the act becomes law. Effective Oct. 1, 2001, the act amends GS 105-187.3(a), as amended by sec. 34.24 of S.L. 2001-424 (the Appropriations Act), to provide that the maximum highway use tax on a recreational vehicle \$1,500. GS 105-187.1 is amended to define a "recreational vehicle" as a motorized or towable vehicle that combines transportation and temporary living quarters for travel, recreation, and camping. Makes conforming and technical changes.

January 9, 2002

SL 2001-497 (H 72). MODIFY VEHICLE TAX REFUND AND TAX CAP. *AN ACT TO EXTEND THE DEADLINE FOR APPLYING FOR A RELEASE OR REFUND OF PROPERTY TAXES AFTER THE OWNER HAS SURRENDERED THE VEHICLE LICENSE PLATE, AND TO CAP THE HIGHWAY USE TAX ON CERTAIN RECREATIONAL VEHICLES AT \$1,500 PER VEHICLE.* Summarized in *Daily Bulletin* 2/8/01 and 11/28/01. Enacted Dec. 19, 2001. Effective Dec. 19, 2001. Section 2 applies retroactively to certificates of title issued on or after Oct. 1, 2001.