

March 3, 2003

**H 168. ONE-TIME RENTAL CAR TAX ELECTION EXCEPTION.** *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.*

Provides that, notwithstanding the provisions of GS 105-187.5, a retailer that leases or rents motor vehicles and that has paid the highway use tax imposed pursuant to GS 105-187.3 may elect to pay also the gross receipts tax.

**Intro. by Cole.**

Ref. to Finance	GS UNCODIFIED
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