

March 10, 2003

H 359. EXEMPT VOLUNTEER FIRE VEHICLES FROM USE TAX. TO EXEMPT CERTAIN VOLUNTEER FIRE DEPARTMENTS AND RESCUE SQUADS THAT ARE PART OF A UNIT OF LOCAL GOVERNMENT FROM HIGHWAY USE TAX ON EMERGENCY VEHICLES. Amends GS 105-187.6(a)(9) as title indicates (exemption currently applies only to volunteer fire departments and rescue squads that are not part of a local government). Effective July 1, 2003, and applies to transfers occurring on or after that date.

Intro. by Setzer.

Ref. to Finance	GS 105
-----------------	--------