

March 22, 2007

**S 1437. EXEMPT VFD FROM HIGHWAY USE TAX.** Filed 3/21/07. *TO ENSURE VOLUNTEER FIRE DEPARTMENTS ARE FULLY EXEMPT FROM THE HIGHWAY USE TAX IF THEY ARE EXEMPT FROM STATE INCOME TAX, EMPLOY NO MORE THAN TWO PAID EMPLOYEES, AND ARE NOT PART OF A LOCAL GOVERNMENT.*

Amends GS 105-187.6 to provide that the exemption in subdivision (a)(9) applies to a volunteer fire department or volunteer rescue squad that is housed in a building or structure provided by a unit of government, whether rent is charged or not. Effective January 1, 2007.

**Intro. by Snow.**

GS 105