

March 27, 2009

**S 1053. HWY USE TAX EXEMPTION FOR DISABLED VETERANS.** Filed 3/26/09. *TO ALLOW A HIGHWAY USE TAX EXEMPTION FOR VEHICLES THAT HAVE BEEN MODIFIED FOR OPERATION BY OR FOR A DISABLED VETERAN.*

Amends GS 105-187.1 to add *disabled veteran* as defined in GS 105-277.1C(b)(1) to the definitions that apply to GS Chapter 105, Article 5A (North Carolina Highway Use Tax). Amends GS 105-187.6 to also provide that the tax imposed by Article 5A does not apply when a certificate of title is issued as the result of a transfer to a disabled veteran of a motor vehicle that has been specifically modified to enable operation by, or transportation for, the disabled veteran. Effective July 1, 2009, and applies to transfers made on or after that date.

**Intro. by Preston.**

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