

May 18, 2010

S 1231. ATV AND PWC SALES TAX HOLIDAY. Filed 5/18/10. *TO CREATE A NEW SALES TAX HOLIDAY FOR PERSONAL WATERCRAFT AND PERSONAL ALL-TERRAIN VEHICLES.*

Enacts GS 105-164.13E to make the taxes imposed inapplicable to all-terrain vehicles and personal watercraft sold between 12:01 a.m. on the third Friday of June and 11:59 p.m. the following Sunday. Amends GS 105-164.3 to define all-terrain vehicle and personal watercraft. Makes conforming changes to GS 105-467(b) and Section 4, of SL 1967-1096.

Intro. by Jones.

GS 105