GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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HOUSE BILL 515
PROPOSED COMMITTEE SUBSTITUTE H515-PCS40570-SV-23

Short Title: Adaptive Equipment Tax Benefit. (Public)

Sponsors:

Referred to:

March 29, 2017

A BILL TO BE ENTITLED

AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR ADAPTIVE VEHICULAR EQUIPMENT FOR DISABLED PERSONS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13(12) reads as rewritten:

"(12) Sales of any of the following items:

a. Prosthetic devices for human use.

b. Mobility enhancing equipment sold on a prescription.

c. Durable medical equipment sold on prescription.

d. Durable medical supplies sold on prescription.

<u>e.</u> <u>Equipment, other than mobility enhancing equipment, to assist a disabled person into or out of a motor vehicle or to enable a disabled person to operate a motor vehicle and that is sold on a prescription or to a disabled veteran who receives financial assistance, directly or indirectly, under 38 U.S.C. § 3902.</u>"

SECTION 2. This act becomes effective July 1, 2017, and applies to sales made on or after that date.