GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2017

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SENATE BILL 220 PROPOSED COMMITTEE SUBSTITUTE S220-PCS15229-BA-27

Short Title: Motor Fuel Tax Exemption for Joint Agency. (Public) Sponsors: Referred to: March 9, 2017 A BILL TO BE ENTITLED 1 2 AN ACT TO ALLOW A MOTOR FUEL TAX EXEMPTION FOR CERTAIN JOINT 3 ENTITIES. 4 The General Assembly of North Carolina enacts: 5 SECTION 1. G.S. 105-449.88 is amended by adding the following new 6 subdivision: 7 "§ 105-449.88. Exemptions from the excise tax. 8 The excise tax on motor fuel does not apply to the following: 9 10 <u>(11)</u> Motor fuel sold to a joint agency created by interlocal agreement pursuant to G.S. 160A-462 to provide fire protection, emergency services, or police 11 12 protection." **SECTION 2.** This act becomes effective January 1, 2018, and applies to purchases 13 14 made on or after that date.

