

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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SENATE BILL 220
Finance Committee Substitute Adopted 6/21/17
PROPOSED HOUSE COMMITTEE SUBSTITUTE S220-PCS35372-SV-55

Short Title: Motor Fuel Tax Exemption for Joint Agency. (Public)

Sponsors:

Referred to:

March 9, 2017

1 A BILL TO BE ENTITLED
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 subdivision:

6 "**§ 105-449.88. Exemptions from the excise tax.**

7 The excise tax on motor fuel does not apply to the following:

8 ...

9 (11) Motor fuel sold to a joint agency created by interlocal agreement pursuant to
10 G.S. 160A-462 to provide fire protection, emergency services, or police
11 protection."

12 **SECTION 2.** This act becomes effective July 1, 2018, and applies to purchases made
13 on or after that date.



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