

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

**H.B. 1019**  
**Apr 21, 2026**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH40625-DFf-1

Short Title: Mike Clampitt 1st Responder Tax Fairness Act. (Public)

Sponsors: Representative Pyrtle.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO BROADEN THE EXEMPTION FROM HIGHWAY USE TAX FOR  
3 VOLUNTEER FIRE DEPARTMENTS AND RESCUE SQUADS.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-187.6 reads as rewritten:

6 "§ 105-187.6. Exemptions from highway use tax.

7 (a) Full Exemptions. – The tax imposed by this Article does not apply when a certificate  
8 of title is issued as the result of a transfer of a motor vehicle:

9 ...

10 (9) To a volunteer fire department or volunteer rescue squad that is not part of a  
11 unit of local ~~government, has no more than two paid employees, government~~  
12 and is exempt from State income tax under G.S. 105-130.11, ~~when the motor~~  
13 ~~vehicle is one of the following:~~G.S. 105-130.11.

14 a. ~~A fire truck, a pump truck, a tanker truck, or a ladder truck used to~~  
15 ~~suppress fire.~~

16 b. ~~A four-wheel drive vehicle intended to be mounted with a water tank~~  
17 ~~and hose and used for forest fire fighting.~~

18 e. ~~An emergency services vehicle.~~

19 ...."

20 SECTION 2. This act is effective for taxes imposed for taxable years beginning on  
21 or after July 1, 2026, and applies to certificates of title issued on or after that date.

