

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001

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HOUSE BILL 72

Short Title: Extend Vehicle Property Tax Refund Deadline. (Public)

Sponsors: Representatives Allred; Buchanan, Capps, Culp, Davis, and Morris.

Referred to: Finance.

February 8, 2001

A BILL TO BE ENTITLED

AN ACT TO EXTEND THE DEADLINE FOR APPLYING FOR A RELEASE OR  
REFUND OF PROPERTY TAXES AFTER THE OWNER HAS SURRENDERED  
THE VEHICLE LICENSE PLATE.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-330.6 reads as rewritten:

**"§ 105-330.6. Motor vehicle tax year; transfer of plates; surrender of plates.**

(a) Tax Year. – The tax year for a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(1) and registered under the staggered system ~~shall begin~~ begins on the first day of the first month following the date on which the registration expires or the new registration is applied for and ~~end~~ ends on the last day of the twelfth month following the date on which the registration expires or the new registration is applied for. The tax year for a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(1) and registered under the annual system ~~shall begin~~ begins on the first day of the first month following the date on which the registration expires or the new registration is applied for and ~~end~~ ends the following December 31. The tax year for a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(2) ~~shall be~~ is the fiscal year that opens in the calendar year in which the vehicle is required to be listed.

(b) Transfer of Plates. – If the owner of a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(1) transfers the registration plates from the listed vehicle to another classified motor vehicle pursuant to G.S. 20-64 during the listed vehicle's tax year, the vehicle to which the plates are transferred is not required to be listed or taxed until the current registration expires or is renewed.

(c) Surrender of Plates. – If the owner of a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(1) either transfers the motor vehicle to a new owner or moves out-of-state and registers the vehicle in another jurisdiction, and the owner surrenders the registration plates from the listed vehicle to the Division of Motor Vehicles, then the owner may apply for a release or refund of taxes on the vehicle for

1 any full calendar months remaining in the vehicle's tax year after the date of surrender.  
2 To apply for a release or refund, the owner must present to the county tax collector  
3 within ~~120 days~~ one year after surrendering the plates the receipt received from the  
4 Division of Motor Vehicles accepting surrender of the registration plates. The county  
5 tax collector shall then multiply the amount of the taxes for the tax year on the vehicle  
6 by a fraction, the denominator of which is 12 and the numerator of which is the number  
7 of full calendar months remaining in the vehicle's tax year after the date of surrender of  
8 the registration plates. The product of the multiplication is the amount of taxes to be  
9 released or refunded. If the taxes have not been paid at the date of application, the  
10 county tax collector shall make a release of the prorated taxes and credit the owner's tax  
11 notice with the amount of the release. If the taxes have been paid at the date of  
12 application, the county tax collector shall direct an order for a refund of the prorated  
13 taxes to the county finance officer, and the finance officer shall issue a refund to the  
14 vehicle owner."

15 **SECTION 2.** This act is effective when it becomes law.