

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

H.B. 515
Mar 28, 2017
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH40293-MC-74A (02/16)

Short Title: Adaptive Equipment Tax Benefit. (Public)

Sponsors: Representatives Brody, Szoka, and White (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR ADAPTIVE
3 VEHICULAR EQUIPMENT FOR DISABLED PERSONS.

4 The General Assembly of North Carolina enacts:

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

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

- 7 a. Prosthetic devices for human use.
8 b. Mobility enhancing equipment sold on a prescription.
9 c. Durable medical equipment sold on prescription.
10 d. Durable medical supplies sold on prescription.
11 e. Equipment to assist a disabled person into or out of a motor vehicle
12 or to enable a disabled person to operate a motor vehicle and that is
13 sold on a prescription or to a disabled veteran who receives financial
14 assistance, directly or indirectly, under 38 U.S.C. § 3901."

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

