

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017**

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HOUSE BILL 515

Short Title: Adaptive Equipment Tax Benefit. (Public)

Sponsors: Representatives Brody, Szoka, White, and G. Graham (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance

March 29, 2017

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

The General Assembly of North Carolina enacts:

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

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

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

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



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