

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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SENATE BILL 220
Finance Committee Substitute Adopted 6/21/17
House Committee Substitute Favorable 6/13/18
Fourth Edition Engrossed 6/13/18

Short Title: Motor Fuel Tax Exemption for Joint Agency.

(Public)

Sponsors:

Referred to:

March 9, 2017

A BILL TO BE ENTITLED

AN ACT TO ALLOW A MOTOR FUEL TAX EXEMPTION FOR CERTAIN JOINT ENTITIES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-449.88 is amended by adding the following new subdivision:

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

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

...

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

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

