

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

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HOUSE BILL 905

Short Title: Disabled Veteran Motor Vehicle Tax Exemption. (Public)

Sponsors: Representatives Ward, Cleveland, and Goodwin (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

April 25, 2024

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FROM LOCAL TAXATION MOTOR VEHICLES OWNED BY A
3 VETERAN WHO HAS A ONE HUNDRED PERCENT DISABILITY RATE.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-330.1(b) reads as rewritten:

6 "(b) Exceptions. – The following motor vehicles are not classified under subsection (a) of
7 this section:

8 ...

9 (10) Motor vehicles owned by a person who has a one hundred percent (100%)
10 disability rate as determined by the United States Department of Veterans
11 Affairs."

12 **SECTION 2.** This act becomes effective January 1, 2025, and applies to motor
13 vehicles registered on or after that date.



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