



SENATE BILL 399: Joint Agency & Waste Authority/Tax Exemption

2015-2016 General Assembly

Committee:	Senate Re-ref to Transportation. If fav, re-ref to Finance	Date:	May 12, 2015
Introduced by:	Sen. Sanderson	Prepared by:	Giles S. Perry Committee Counsel
Analysis of:	PCS to First Edition S399-CSMLF-7		

SUMMARY: *Senate Bill 399 (proposed committee substitute):*

- *authorizes refund of sales and use taxes for a local government joint agency for fire protection, emergency services, or police protection.*
- *exempts from the motor fuels excise tax: a local government joint agency for fire protection, emergency services, or police protection; and a regional solid waste management authority.*
- *authorizes permanent license plates for a regional solid waste management authority. (This provision is added by the PCS.)*

CURRENT LAW:

G.S. 105-164.14 authorizes annual refunds of the sales and use tax to listed local government entities, including cities and counties.

G.S. 105-449.88 exempts listed entities and movements of fuel from the motor fuels excise tax.

G.S. 20-84(a) authorizes the Division of Motor Vehicles (DMV) to issue a permanent registration plate to eligible entities. The fee for a permanent State license plate is \$6.

BILL ANALYSIS:

Section 1 of the bill authorizes an annual refund of sales and use taxes for a joint agency created by interlocal agreement to provide fire protection, emergency services, or police protection.

Section 2 of the bill exempts from the motor fuels excise tax:

- a joint agency created by interlocal agreement to provide fire protection, emergency services, or police protection, and
- a regional solid waste management authority.

Section 3 of the bill authorizes permanent license plates for a motor vehicle owned or operated by a regional solid waste management authority.

EFFECTIVE DATE: Sections 1 and 2 become effective July 1, 2015, and apply to sales made on or after that date. The remainder of the bill becomes effective when it becomes law.

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