CHAPTER 105

ARTICLE 5A - NORTH CAROLINA HIGHWAY USE TAX

N.C.G.S. § 105-187.3.

Rate of tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2015-268, s. 10.1(d) — sixteenth act in the lineage	21 September 2026, 04:55 UTC	b857ccd9949af2b4d16a497e - 70b1a27b07fce1e900b6fcdd - aa6a3c0bdb68a8fd

§ 105-187.3(a)

Tax Base. - The tax imposed by this Article is applied to the sum of the retail value of a motor vehicle for which a certificate of title is issued and any fee regulated by G.S. 20-101.1. The tax does not apply to the sales price of a service contract, provided the charge is separately stated on the bill of sale or other similar document given to the purchaser at the time of the sale.

§ 105-187.3(a1)

Tax Rate. - The tax rate is three percent (3%). The maximum tax is two thousand dollars ($2,000) for each certificate of title issued for a Class A or Class B motor vehicle that is a commercial motor vehicle, as defined in G.S. 20-4.01, and for each certificate of title issued for a recreational vehicle. The tax is payable as provided in G.S. 105-187.4.

§ 105-187.3(b)

Retail Value. - The retail value of a motor vehicle for which a certificate of title is issued because of a sale of the motor vehicle by a retailer is the sales price of the motor vehicle, including all accessories attached to the vehicle when it is delivered to the purchaser, less the amount of any allowance given by the retailer for a motor vehicle taken in trade as a full or partial payment for the purchased motor vehicle.

The retail value of a motor vehicle for which a certificate of title is issued because of a sale of the motor vehicle by a seller who is not a retailer is the market value of the vehicle, less the amount of any allowance given by the seller for a motor vehicle taken in trade as a full or partial payment for the purchased motor vehicle. A transaction in which two parties exchange motor vehicles is considered a sale regardless of whether either party gives additional consideration as part of the transaction.

The retail value of a motor vehicle for which a certificate of title is issued because of a reason other than the sale of the motor vehicle is the market value of the vehicle. The market value of a vehicle is presumed to be the value of the vehicle set in a schedule of values adopted by the Commissioner.

The retail value of a vehicle for which a certificate of title is issued because of a transfer by a State agency that assists the United States Department of Defense with purchasing, transferring, or titling a vehicle to another State agency, a unit of local government, a volunteer fire department, or a volunteer rescue squad is the sales price paid by the State agency, unit of local government, volunteer fire department, or volunteer rescue squad.

§ 105-187.3(c)

Schedules. - In adopting a schedule of values for motor vehicles, the Commissioner shall adopt a schedule whose values do not exceed the wholesale values of motor vehicles as published in a recognized automotive reference manual.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
16 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1989	c. 692, ss. 4.1, 4.2	ENACTED
02	1989	c. 770, s. 74.13	AMENDED
03	1993	c. 467, s. 3	AMENDED
04	1995	c. 349, s. 1	AMENDED
05	1995	c. 390, s. 30	AMENDED
06	2001	S.L. 2001-424, s. 34.24(a)	AMENDED
07	2001	S.L. 2001-497, s. 2(a)	AMENDED
08	2009	S.L. 2009-550, s. 2(e)	AMENDED
09	2010	S.L. 2010-95, s. 5	AMENDED

10	2013	S.L. 2013-360, s. 34.29(a)	AMENDED
11	2013	S.L. 2013-363, s. 8.1	AMENDED
12	2014	S.L. 2014-3, s. 6.1(g)	AMENDED
13	2014	S.L. 2014-39, s. 3	AMENDED
14	2015	S.L. 2015-241, s. 29.34A(a)	AMENDED
15	2015	S.L. 2015-259, s. 5(d)	AMENDED
16	2015	S.L. 2015-268, s. 10.1(d)	AMENDED

APPARATUS II
3 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 20-101.1	(a)	*"issued and any fee regulated by"*
G.S. 20-4.01	(a1)	*"commercial motor vehicle, as defined in"*
G.S. 105-187.4	(a1)	*"tax is payable as provided in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.3 (2015).

PINPOINT

N.C. Gen. Stat. § 105-187.3(a) (2015).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1989, c. 692, ss. 4.1, 4.2; c. 770, s. 74.13; 1993, c. 467, s. 3; 1995, c. 349, s. 1; c. 390, s. 30; 2001-424, s. 34.24(a); 2001-497, s. 2(a); 2009-550, s. 2(e); 2010-95, s. 5; 2013-360, s. 34.29(a); 2013-363, s. 8.1; 2014-3, s. 6.1(g); 2014-39, s. 3; 2015-241, s. 29.34A(a); 2015-259, s. 5(d); 2015-268, s. 10.1(d).)

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