



CHAPTER 105
ARTICLE 5A - NORTH CAROLINA HIGHWAY USE TAX

N.C.G.S. § 105-187.8.

Refund for return of purchased motor vehicle.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 390, s. 33 — second act in the lineage	21 September 2026, 05:11 UTC	e6e4d4dde1a4f2859c3e0810 - 9d98f68a6ee9390bfe1424e3 - 82f1800a3ddf90ca

When a purchaser of a motor vehicle returns the motor vehicle to the seller of the motor vehicle within 90 days after the purchase and receives a vehicle replacement for the returned vehicle or a refund of the price paid the seller, whether from the seller or the manufacturer of the vehicle, the purchaser may obtain a refund of the privilege tax paid on the certificate of title issued for the returned motor vehicle.

To obtain a refund, the purchaser must apply to the Division for a refund within 30 days after receiving the replacement vehicle or refund of the purchase price. The application must be made on a form prescribed by the Commission and must be supported by documentation from the seller of the returned vehicle.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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.

1989		1992		1995
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1989	c. 692, s. 4.1	ENACTED	
02	1995	c. 390, s. 33	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.8 (1995).

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, s. 4.1; 1995, c. 390, s. 33.)

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