



CHAPTER 105
ARTICLE 22A - MOTOR VEHICLES

N.C.G.S. § 105-330.1.

Classification of motor vehicles.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2013-414, ss. 70(b), (c), 72 — tenth act in the lineage	21 September 2026, 04:16 UTC	ce180022e704cc22e86ec46f - c25d05dc93d60c1f16d75a09 - afff8e9c3f5a8b85

§ 105-330.1(a) Classification. - All motor vehicles other than the motor vehicles listed in subsection (b) of this section are designated a special class of property under Article V, Sec. 2(2) of the North Carolina Constitution and are considered classified motor vehicles. Classified motor vehicles must be listed and assessed as provided in this Article and taxes on classified motor vehicles must be collected as provided in this Article.

§ 105-330.1(b) Exceptions. - The following motor vehicles are not classified under subsection (a) of this section:

- (1) Motor vehicles exempt from registration pursuant to G.S. 20-51.
- (2) Manufactured homes, mobile classrooms, and mobile offices.
- (3) Semitrailers or trailers registered on a multiyear basis.
- (4) Motor vehicles owned or leased by a public service company and appraised under G.S. 105-335.
- (5) Repealed by Session Laws 2000, c. 140, s. 75(a), effective July 1, 2000.
- (6) Motor vehicles registered under the International Registration Plan.
- (7) Motor vehicles issued permanent registration plates under G.S. 20-84.
- (8) Self-propelled property-carrying vehicles issued three-month registration plates at the former rate under G.S. 20-88.
- (9) Motor vehicles owned by participants in the Address Confidentiality Program authorized under Chapter 15C of the General Statutes.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
10 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.

1991	2002		2013
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1991	c. 624, s. 1	ENACTED
02	1991	1991 (Reg. Sess., 1992), c. 961, s. 3	AMENDED
03	1993	c. 485, s. 18	AMENDED
04	1993	c. 543, s. 4	AMENDED
05	1993	1993 (Reg. Sess., 1994), c. 745, s. 1	AMENDED
06	2000	S.L. 2000-140, s. 75(a)	AMENDED
07	2007	S.L. 2007-471, s. 6	AMENDED
08	2009	S.L. 2009-445, ss. 24(a), 25(a)	AMENDED
09	2010	S.L. 2010-95, s. 22(c), (d)	AMENDED
10	2013	S.L. 2013-414, ss. 70(b), (c), 72	AMENDED

APPARATUS II

4 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. 20-51	(b)(1)	"vehicles exempt from registration pursuant to"
G.S. 105-335	(b)(4)	"public service company and appraised under"
G.S. 20-84	(b)(7)	"vehicles issued permanent registration plates under"
G.S. 20-88	(b)(8)	"plates at the farmer rate under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-330.1 (2013).

PINPOINT

N.C. Gen. Stat. § 105-330.1(a) (2013).

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

(1991, c. 624, s. 1; 1991 (Reg. Sess., 1992), c. 961, s. 3; 1993, c. 485, s. 18; c. 543, s. 4; 1993 (Reg. Sess., 1994), c. 745, s. 1; 2000-140, s. 75(a); 2007-471, s. 6; 2009-445, ss. 24(a), 25(a); 2010-95, s. 22(c), (d); 2013-414, ss. 70(b), (c), 72.)

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