



CHAPTER 105

ARTICLE 22A - MOTOR VEHICLES

N.C.G.S. § 105-330.6.

Motor vehicle tax year; transfer of plates; surrender of plates.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2017-204, s. 5.2 — eighth act in the lineage	21 September 2026, 04:50 UTC	78463e0abff2769b5ec317a0 - 10a1c3a37afb89b2b581429a - 73a23ce79b47ac11

§ 105-330.6(a)

Tax Year. - The tax year for a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(1) and registered under the staggered system begins on the first day of the first month following the date on which the former registration expires or the new registration is applied for and ends on the last day of the month in which the current registration expires. The tax year for a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(1) and registered under the annual system begins on the first day of the first month following the date on which the registration expires or the new registration is applied for and ends the following December 31. The tax year for a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(2) is the fiscal year that opens in the calendar year in which the vehicle is required to be listed.

§ 105-330.6(a1)

Change in Tax Year. - If the tax year for a classified motor vehicle changes because of a change in its registration for a reason other than the transfer of its registration plates to another classified motor vehicle pursuant to G.S. 20-64, and the new tax year begins before the expiration of the vehicle's original tax year, the taxpayer may receive a credit, in the form of a release, against the taxes on the vehicle for the new tax year. The amount of the credit is equal to a proportion of the taxes paid on the vehicle for the original tax year. The proportion is the number of full calendar months remaining in the original tax year as of the first day of the new tax year, divided by the number of months in the original tax year. To obtain the credit allowed in this subsection, the taxpayer must apply within 30 days after the taxes for the new tax year are due and must provide the county tax collector information establishing the original tax year of

the vehicle, the amount of taxes paid on the vehicle for that year, and the reason for the change in registration.

§ 105-330.6(b)

Transfer of Plates. - If the owner of a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(1) transfers the registration plates from the listed vehicle to another classified motor vehicle pursuant to G.S. 20-64 during the listed vehicle's tax year, the vehicle to which the plates are transferred is not required to be listed or taxed until the current registration expires or is renewed.

§ 105-330.6(c)

Surrender of Plates. - If the owner of a classified motor vehicle, who pays the tax as required by G.S. 105-330.4(a), either transfers the motor vehicle to a new owner or moves out-of-state and registers the vehicle in another jurisdiction, and the owner surrenders the registration plates from the listed vehicle to the Division of Motor Vehicles, then the owner may apply for a release or refund of taxes on the vehicle for any full calendar months remaining in the vehicle's tax year after the date of surrender. To apply for a release or refund, the owner must present to the county tax collector within one year after surrendering the plates the receipt received from the Division of Motor Vehicles accepting surrender of the registration plates. The county tax collector shall then multiply the amount of the taxes for the tax year on the vehicle by a fraction, the denominator of which is the number of months in the tax year and the numerator of which is the number of full calendar months remaining in the vehicle's tax year after the date of surrender of the registration plates. The product of the multiplication is the amount of taxes to be released or refunded. If the taxes have not been paid at the date of application, the county tax collector shall make a release of the prorated taxes and credit the owner's tax notice with the amount of the release. If the taxes have been paid at the date of application, the county tax collector shall direct an order for a refund of the prorated taxes to the county finance officer, and the finance officer shall issue a refund to the vehicle owner.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
8 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.



Nº	YEAR	ACT	CHARACTER
01	1991	c. 624, s. 1	ENACTED
02	1991	1991 (Reg. Sess., 1992), c. 961, s. 7	AMENDED
03	1995	c. 510, s. 4	AMENDED
04	1998	S.L. 1998-139, s. 3	AMENDED
05	2001	S.L. 2001-406, s. 1	AMENDED
06	2001	S.L. 2001-497, s. 1(a)	AMENDED
07	2005	S.L. 2005-313, s. 9	AMENDED
08	2017	S.L. 2017-204, s. 5.2	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. 105-330.3(a)(1)	(a)	"classified motor vehicle listed pursuant to"
G.S. 105-330.3(a)(2)	(a)	"classified motor vehicle listed pursuant to"
G.S. 20-64	(a1)	"another classified motor vehicle pursuant to"
G.S. 105-330.4(a)	(c)	"pays the tax as required by"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-330.6 (2017).

PINPOINT

N.C. Gen. Stat. § 105-330.6(a) (2017).

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. 7; 1995, c. 510, s. 4; 1998-139, s. 3; 2001-406, s. 1; 2001-497, s. 1(a); 2005-313, s. 9; 2017-204, s. 5.2.)

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