



CHAPTER 105

ARTICLE 22A - MOTOR VEHICLES

N.C.G.S. § 105-330.9.

Antique automobiles.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2017-10, s. 2.8 — fourth act in the lineage	21 September 2026, 04:50 UTC	ab730cd511348d695a0fca17 - 8169a1159f8579e71345f5eb - 76c02f82d712f9c7

§ 105-330.9(a)

Definition. - For the purpose of this section, the term "antique automobile" means a motor vehicle that meets all of the following conditions:

- (1) It is registered with the Division of Motor Vehicles and has an historic vehicle special license plate under G.S. 20-79.4.
- (2) It is maintained primarily for use in exhibitions, club activities, parades, and other public interest functions.
- (3) It is used only occasionally for other purposes.
- (4) It is owned by an individual, or owned directly or indirectly through one or more pass-through entities, by an individual.
- (5) It is used by the owner for a purpose other than the production of income and is not used in connection with a business.

§ 105-330.9(b)

Classification. - Antique automobiles are designated a special class of property under Article V, Sec. 2(2) of the North Carolina Constitution and must be assessed for taxation in accordance with this section. An antique automobile must be assessed at the lower of its true value or five hundred dollars (\$500.00).

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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.

1995		2006		2017	
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT		CHARACTER	
01	1995	c 512, s 2		ENACTED	
02	2009	S.L. 2009-445, s. 24(a)		AMENDED	
03	2013	S.L. 2013-414, s. 70(b)		AMENDED	
04	2017	S.L. 2017-10, s. 2.8		AMENDED	

APPARATUS II

1 AUTHORITY

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. 20-79.4	(a)(1)	"historic vehicle special license plate under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-330.9 (2017).

PINPOINT

N.C. Gen. Stat. § 105-330.9(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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1995, c 512, s 2; 2009-445, s. 24(a); 2013-414, s. 70(b); 2017-10, s. 2.8.)

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