



CHAPTER 105
ARTICLE 36B - TAX ON MOTOR CARRIERS

N.C.G.S. § 105-449.42A.

Leased motor vehicles.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2010-95, s. 26(d) — fifth act in the lineage	RETRIEVED 21 September 2026, 02:29 UTC	SOURCE FINGERPRINT 9ad5201a01c9fcd78f1e0bf - 387a7be8bb29439a321e594e - 2a8ee75d943f760a
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§ 105-449.42A(a) Lessor in Leasing Business. - A lessor who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation is the motor carrier for a leased or rented motor vehicle unless the lessee of the leased or rented motor vehicle gives the Secretary written notice, by filing a return or otherwise, that the lessee is the motor carrier. In that circumstance, the lessee is the motor carrier for the leased or rented motor vehicle.

Before a lessee gives the Secretary written notice under this subsection that the lessee is the motor carrier, the lessee and lessor must make a written agreement for the lessee to be the motor carrier. Upon request of the Secretary, the lessee must give the Secretary a copy of the agreement.

§ 105-449.42A(b) Independent Contractor. - The lessee of a motor vehicle that is leased from an independent contractor is the motor carrier for the leased motor vehicle unless one of the circumstances listed in this subsection applies. If either of these circumstances applies, the lessor is the motor carrier for the leased motor vehicle.

- (1) The motor vehicle is leased for fewer than 30 days.
- (2) The motor vehicle is leased for at least 30 days and the lessor gives the Secretary written notice, by filing a return or otherwise, that the lessor is the motor carrier. Before a lessor gives the Secretary written notice that the lessor is the motor carrier, the lessor and lessee must make a written agreement for the lessor to be the motor carrier. Upon request of the Secretary, the lessor must give the Secretary a copy of the agreement.

§ 105-449.42A(c) Liability. - An independent contractor who leases a motor vehicle to another for fewer than 30 days is liable for compliance with this Article and the person to whom the motor vehicle is leased is not liable. Otherwise, both the lessor and lessee of a motor vehicle are jointly and severally liable for compliance with this Article.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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.

1983		1997		2010
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1983	c. 29, s. 3	ENACTED	
02	1983	1985 (Reg. Sess., 1986), c. 826, s. 11	AMENDED	
03	1991	c. 487, s. 5	AMENDED	
04	1991	1991 (Reg. Sess., 1992), c. 913, s. 9	AMENDED	
05	2010	S.L. 2010-95, s. 26(d)	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.42A (2010).

PINPOINT

N.C. Gen. Stat. § 105-449.42A(a) (2010).

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

(1983, c. 29, s. 3; 1985 (Reg. Sess., 1986), c. 826, s. 11; 1991, c. 487, s. 5; 1991 (Reg. Sess., 1992), c. 913, s. 9; 2010-95, s. 26(d).)

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