

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

H.B. 39
Feb 3, 2025
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH30031-Nif-26

Short Title: Disabled Veteran Motor Vehicle Tax Exclusion. (Public)

Sponsors: Representative Ward.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXCLUDE MOTOR VEHICLES OWNED BY A VETERAN WITH A ONE
3 HUNDRED PERCENT DISABILITY RATING FROM THE PROPERTY TAX.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-275 reads as rewritten:

6 "**§ 105-275. Property classified and excluded from the tax base.**

7 The following classes of property are designated special classes under Article V, Sec. 2(2),
8 of the North Carolina Constitution and are excluded from tax:

9 ...

10 (5b) Motor vehicles owned by a person who has a one hundred percent (100%)
11 disability rating certified by the United States Department of Veterans Affairs.

12"

13 **SECTION 2.** This act becomes effective January 1, 2026, and applies to motor
14 vehicles registered on or after that date.

