

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2017**

**SESSION LAW 2018-39**  
**SENATE BILL 220**

AN ACT TO ALLOW A MOTOR FUEL TAX EXEMPTION FOR CERTAIN JOINT ENTITIES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-449.88 is amended by adding the following new subdivision:  
**"§ 105-449.88. Exemptions from the excise tax.**

The excise tax on motor fuel does not apply to the following:

...

(11) Motor fuel sold to a joint agency created by interlocal agreement pursuant to G.S. 160A-462 to provide fire protection, emergency services, or police protection."

**SECTION 2.** This act becomes effective October 1, 2018, and applies to purchases made on or after that date.

In the General Assembly read three times and ratified this the 14<sup>th</sup> day of June, 2018.

s/ Philip E. Berger  
President Pro Tempore of the Senate

s/ Tim Moore  
Speaker of the House of Representatives

s/ Roy Cooper  
Governor

Approved 9:23 a.m. this 22<sup>nd</sup> day of June, 2018

