

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

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HOUSE BILL 1019

Short Title: Mike Clampitt 1st Responder Tax Fairness Act. (Public)

Sponsors: Representatives Pyrtle, Miller, Setzer, and B. Jones (Primary Sponsors).  
*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

Referred to: Judiciary 2, if favorable, Finance, if favorable, Rules, Calendar, and Operations of  
the House

April 22, 2026

1 A BILL TO BE ENTITLED  
2 AN ACT TO BROADEN THE EXEMPTION FROM HIGHWAY USE TAX FOR  
3 VOLUNTEER FIRE DEPARTMENTS AND RESCUE SQUADS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-187.6 reads as rewritten:

6 "**§ 105-187.6. Exemptions from highway use tax.**

7 (a) Full Exemptions. – The tax imposed by this Article does not apply when a certificate  
8 of title is issued as the result of a transfer of a motor vehicle:

9 ...

10 (9) To a volunteer fire department or volunteer rescue squad that is not part of a  
11 unit of local ~~government, has no more than two paid employees, government~~  
12 and is exempt from State income tax under ~~G.S. 105-130.11, when the motor~~  
13 ~~vehicle is one of the following:~~G.S. 105-130.11.

14 a. ~~A fire truck, a pump truck, a tanker truck, or a ladder truck used to~~  
15 ~~suppress fire.~~

16 b. ~~A four-wheel drive vehicle intended to be mounted with a water tank~~  
17 ~~and hose and used for forest fire fighting.~~

18 e. ~~An emergency services vehicle.~~

19 ...."

20 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on  
21 or after July 1, 2026, and applies to certificates of title issued on or after that date.



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