

H.B. 115

Motor Vehicle Sales Tax Amendments

House Amendments

Amendment 2

February 24, 2026 08:34 AM

Representative **Jill Koford** proposes the following amendments:

1. *Line 6 through 12:*

6 **Highlighted Provisions:**

7 This Bill:

8 →enacts a sales and use tax exemption for sales of motorcycles and passenger vehicles with
9 a model year that is at least {~~10~~} 15 years before the current calendar year; and

10 →makes technical corrections.

11 **Money Appropriated in this Bill:**

12 None

2. *Line 862 through 865:*

862 of a major sporting event venue, as defined in Section 63N-3-1701, within an approved

863 major sporting event venue zone[.]; and

864 (102) amounts paid or charged for a sale of a motor vehicle of 12,000 pounds or less gross

865 laden weight with a model year that is at least {~~10~~} 15 years before the current calendar year.