

**17 NCAC 07B .4609 FIRE TRUCKS AND EQUIPMENT**

(a) Firefighting Equipment. -- Retail sales of items such as axes, brooms, buckets, shovels, ropes, general purpose tools, gas masks, first aid kits, blankets, portable pumps, and portable fire extinguishers are subject to sales and use tax, pursuant to G.S. 105-164.4. Such items are subject to sales and use tax even if they are sold with fire trucks, as the items are firefighting equipment rather than accessories to the fire truck.

(b) Privately Owned Fire Trucks. -- Retail sales of privately owned fire trucks or vehicles that have permanently attached firefighting equipment and are used only for firefighting purposes are classified as special mobile equipment, not a motor vehicle as defined in G.S. 105-164.3, and sales thereof are not exempt under G.S. 105-164.13(32), but are subject to sales and use tax, pursuant to G.S. 105-164.4.

*History Note:* Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-164.13; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;  
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