

# Rental Vehicle Tax

This gross receipts tax is a substitute for the property tax on a short-term leased or rental vehicle. This refers to any rental vehicle that is offered at retail for short-term lease or rental and is owned or leased by an entity engaged in the business of leasing or renting vehicles to the general public.

## **A Rental Vehicle is:**

- A motor vehicle of the private passenger type, including a passenger van, mini-van, sport utility or recreational vehicle
- A motor vehicle of the cargo type, including a cargo van, pickup truck or truck with a gross vehicle weight of 26,000 pounds or less used predominately in the transportation of property for other than commercial freight and that does not require the operator to possess a commercial driver's license
- A trailer or semi-trailer with a gross vehicle weight of 6,000 pounds or less

## **Subject Businesses include, but are not limited to, the following:**

- Automobile Sales Dealers
- Truck Sales Dealers
- Trailer Sales Dealers
- Automobile Rental Agencies
- Truck Rental Agencies
- Trailer Rental Agencies
- Equipment Rental Agencies
- Any other establishment, place of business or enterprise maintaining facilities, equipment, services or inventory for the lease of rental or any type or kind of short-term lease or rental of a vehicle.

## **Short-Term Lease or Rental**

This applies to a lease or rental that is made under a written agreement to lease or rent property to the same person for a period of less than 365 continuous days.

## **Rental Location within City Limits**

An additional 1½% gross receipts tax will be collected from any rental location situated within any city limit in the county of Catawba. The tax will be charged at the rental location at which the customer takes delivery of the vehicle.

### **General Filing Information**

Retailers must complete a Rental Vehicle Tax Application for tax reporting purposes. Completed applications should be mailed to:

**Catawba County Tax Department**  
**Attn: Gross Receipts**  
**P.O. Box 368**  
**Newton, NC 28658-0368**

For assistance in completing an application or questions regarding the Vehicle Rental Tax, please call the Catawba County Tax Department at **828-465-8406**

- A report must be filed each month on or before the fifteenth day of the month following the month in which the tax accrues.
- Reports must be received in the Catawba County Finance Dept, or postmarked by the U.S. Postal Service, by the fifteenth day of the month following the month in which the tax accrues. Metered mail is considered to be received as of the date the remittance is received in this office.
- The tax shown to be due must be paid with the report or penalties will be charged. See North Carolina General Statute (NCGS) 105.236 for information regarding penalties.
- Remittance should be made by check or money order made payable to Catawba County. One check for all locations will be accepted; however, a separate report for each location must be filed.
- If you do not owe any tax for a month, you must file a report showing "No Tax Due."
- As provided in NCGS 160A-208.1, a return filed with the Catawba County Finance Department shall not be considered a public record and information contained in a return may not be disclosed except as required by law.

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[\*\*Rental Vehicle Tax Application\*\*](#)

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[\*\*Rental Vehicle Payment Coupon\*\*](#)