

§ 20-88.02. Registration of logging vehicles.

Upon receipt of an application on a form prescribed by it, the Division shall register trucks and tractor trucks used exclusively in connection with logging operations, as provided in section 4483(e) of the Internal Revenue Code and 26 C.F.R. § 41.4483-6 for the collection of the federal heavy vehicle use tax. For the purposes of this section, "logging" shall mean the harvesting of timber and transportation from a forested site to places of sale.

Fees for the registration of vehicles under this section shall be the same as those ordinarily charged for the type of vehicle being registered. (1985, c. 458, s. 1; 2010-132, s. 9.)