

## **North Carolina**

### **Compliance with Safety Laws**

You must comply fully with applicable safety laws, including adult and child restraint laws. It is unlawful in North Carolina to pass a school bus that is stopped and receiving or discharging passengers. You must stop for and not pass school vehicles that are picking up or dropping off passengers.

### **City and County Tax**

North Carolina counties and cities may each enact a tax of 1.5% of the total rental cost, excluding highway use tax. If indicated on your billing information, this amount is charged as a tax on gross receipts