(2) FOR 3 YEARS FROM THE DATE THE RETURN WAS REQUIRED TO BE FILED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1990 and shall be applicable to all returns filed for taxable years beginning after December 31, 1989.

Approved May 29, 1990.

CHAPTER 701

(House Bill 1495)

AN ACT concerning

FOR the purpose of providing for the licensing of tow truck companies and the registration and issuance of certain special registration plates for tow-trucks; establishing certain fees, qualifications, and requirements for issuance and renewal of a towing license and special registration and special registration plates for tow trucks; placing certain operating restrictions and requirements on a licensed tow truck company's use of tow trucks registered under this Act; requiring a tow truck company to give written notification of changes to information given to the Administration for purposes of registration under this Act; providing certain weight and load exemptions for registered tow trucks under certain circumstances; prohibiting certain persons from towing motor vehicles or displaying certain registration plates, unless certain requirements have been satisfied; permitting certain tow trucks to tow or carry certain kinds of equipment, machinery, and motor vehicle parts in addition to motor vehicles under certain circumstances; and generally relating to the licensing of tow truck companies, the special registration of tow trucks, and the issuance of special registration plates for certain tow trucks.

FOR the purpose of altering certain requirements relating to tow trucks and rollback vehicles; altering certain fees; providing that a tow truck may remove certain motor vehicles or vehicle combinations from the highway under certain circumstances; providing that a person may not engage in any emergency or secondary tow or any other tow of certain vehicles that exceed certain requirements unless the person has obtained a certain permit; requiring the State Highway Administration and the State Police to jointly adopt certain regulations relating to the issuance of certain permits; requiring the regulations to specify certain criteria; providing for the issuance of certain permits; providing for certain exceptions; and generally relating to the ability of tow trucks to engage in any emergency or secondary tows or any other tow of certain vehicles that exceed certain requirements under certain circumstances.