

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

**H.B. 309**  
**Mar 13, 2013**  
**HOUSE PRINCIPAL CLERK**

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HOUSE DRH30174-MLx-113 (03/07)

Short Title: High Point/Motor Vehicle Privilege Tax. (Local)

Sponsors: Representative Brandon.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO AUTHORIZE THE CITY OF HIGH POINT TO LEVY A MOTOR VEHICLE  
3 PRIVILEGE TAX OF UP TO TWENTY DOLLARS FOR EACH RESIDENT VEHICLE  
4 LOCATED IN THE CITY.  
5 The General Assembly of North Carolina enacts:  
6 **SECTION 1.** G.S. 20-97(b) reads as rewritten:  
7 "(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not more than  
8 ~~five dollars (\$5.00)~~ twenty dollars (\$20.00) per year upon any vehicle resident in the city or  
9 town. The proceeds of the tax up to fifteen dollars (\$15.00) may be used for any lawful  
10 purpose. The proceeds of these taxes derived from any levy above fifteen dollars (\$15.00) and  
11 up to twenty dollars (\$20.00) shall be used exclusively for transportation-related purposes,  
12 including sidewalks."  
13 **SECTION 2.** This act applies to the City of High Point only.  
14 **SECTION 3.** This act is effective for taxes imposed for taxable years beginning on  
15 or after July 1, 2013. This act does not affect the rights or liabilities of the State, a taxpayer, or  
16 another person arising under a statute amended by this act before the effective date of its  
17 amendment; nor does it affect the right to any refund or credit of a tax that accrued under the  
18 amended statute before the effective date of its amendment.

