

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

H.B. 525
Apr 2, 2013
HOUSE PRINCIPAL CLERK

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HOUSE DRH10203-MLx-129 (03/14)

Short Title: City of Greensboro/Motor Vehicle Tax. (Local)

Sponsors: Representative Harrison.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE THE CITY OF GREENSBORO TO INCREASE ITS MOTOR
3 VEHICLE TAX BY UP TO FIVE DOLLARS.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** Chapter 31 of the 1991 Session Laws is repealed.
6 **SECTION 2.** 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)~~ fifteen dollars (\$15.00) per year upon any vehicle resident in the city or
9 town. The proceeds of the tax up to five dollars (\$5.00) may be used for any lawful purpose.
10 The proceeds of these taxes derived from any levy above five dollars (\$5.00) and up to fifteen
11 dollars (\$15.00) shall be used exclusively for local public transportation purposes."
12 **SECTION 3.** This act applies to the City of Greensboro only.
13 **SECTION 4.** Section 1 of this act is effective when the City of Greensboro levies a
14 tax under Section 2 of this act. The remainder of this act is effective when it becomes law. This
15 act does not affect the rights or liabilities of the State, a taxpayer, or another person arising
16 under a statute amended or repealed by this act before the effective date of its amendment or
17 repeal; nor does it affect the right to any refund or credit of a tax that accrued under the
18 amended or repealed statute before the effective date of its amendment or repeal.

