

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE DRH60260-MAx-52 (3/21)

Short Title: Increase Wrightsville Beach Motor Vehicle Tax. (Local)

Sponsors: Representative McComas.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ALLOW WRIGHTSVILLE BEACH TO LEVY A MOTOR VEHICLE
PRIVILEGE TAX OF UP TO TEN DOLLARS FOR EACH RESIDENT VEHICLE
LOCATED IN THE TOWN OF WRIGHTSVILLE BEACH.

The General Assembly of North Carolina enacts:

SECTION 1. This act applies only to the Town of Wrightsville Beach.

SECTION 2. G.S. 20-97(b) reads as rewritten:

"(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not more than five dollars (\$5.00) per year upon any vehicle resident in the city or ~~town~~-town if the tax is paid by April 1, not more than ten dollars (\$10.00) if the tax is paid between April 1 and July 1, and not more than fifteen dollars (\$15.00) if the tax is paid after July 1. The Town of Wrightsville Beach shall notify every person who owns real property in the corporate limits of the tax to be levied on a motor vehicle. The notice shall be mailed to the last known address of the taxpayer and shall be made within 30 days of the tax becoming due. The notice shall contain the amount of tax due and the schedule of payment deadlines. The proceeds of the tax may be used for any lawful purpose."

SECTION 3. This act is effective for taxes imposed for taxable years beginning on or after July 1, 2006.