

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

H

1

HOUSE BILL 1037

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

Sponsors: Representative McComas.

Referred to: Finance.

March 31, 2005

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW WRIGHTSVILLE BEACH TO LEVY A MOTOR VEHICLE
2 PRIVILEGE TAX OF UP TO TEN DOLLARS FOR EACH RESIDENT VEHICLE
3 LOCATED IN THE TOWN OF WRIGHTSVILLE BEACH.
4

5 The General Assembly of North Carolina enacts:

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

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

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

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