

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE DRH50151-MAx-172 (2/22)

Short Title: Garner, Holly Springs, Rolesville, MV Tax. (Local)

Sponsors: Representatives Avila, Coleman, Ross, and Stam (Primary Sponsors).

Referred to:

1 AN ACT TO PERMIT THE TOWNS OF GARNER, HOLLY SPRINGS,
2 ROLESVILLE, AND KNIGHTDALE TO LEVY A MOTOR VEHICLE
3 PRIVILEGE TAX OF UP TO FIFTEEN DOLLARS FOR EACH RESIDENT
4 VEHICLE LOCATED IN THE TOWNS.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** This act applies to the Towns of Garner, Holly Springs,
7 Rolesville, and Knightdale only.

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

9 "(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not
10 more than ~~five dollars (\$5.00)~~ fifteen dollars (\$15.00) per year upon any vehicle
11 resident in the city or town. The proceeds of the tax up to five dollars (\$5.00) may be
12 used for any lawful purpose. The proceeds of these taxes derived from any levy above
13 five dollars (\$5.00) and up to fifteen dollars (\$15.00) shall be used exclusively for
14 transportation-related purposes, including sidewalks."

15 **SECTION 3.** This act is effective for taxes imposed for taxable years
16 beginning on or after July 1, 2007.