

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

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**HOUSE DRH50285-MAx-268 (3/15)**

Short Title: Town of Morrisville Motor Vehicle Tax. (Local)

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Sponsors: Representative T. Harrell.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO PERMIT THE TOWN OF MORRISVILLE TO LEVY A MOTOR  
VEHICLE PRIVILEGE TAX OF UP TO FIFTEEN DOLLARS FOR EACH  
RESIDENT VEHICLE LOCATED IN THE TOWN.

The General Assembly of North Carolina enacts:

**SECTION 1.** This act applies to the Town of Morrisville only.

**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)~~ fifteen dollars (\$15.00) per year upon any vehicle resident in the city or town. The proceeds of the tax up to five dollars (\$5.00) may be used for any lawful purpose. The proceeds of these taxes derived from any levy above five dollars (\$5.00) and up to fifteen dollars (\$15.00) shall be used exclusively for transportation-related purposes, including sidewalks."

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