

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE BILL 885
Second Edition Engrossed 4/24/07

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

Sponsors: Representative T. Harrell.

Referred to: Local Government I, if favorable, Finance.

March 20, 2007

1 A BILL TO BE ENTITLED
2 AN ACT TO PERMIT THE TOWNS OF APEX AND MORRISVILLE TO LEVY A
3 MOTOR VEHICLE PRIVILEGE TAX OF UP TO FIFTEEN DOLLARS FOR
4 EACH RESIDENT VEHICLE LOCATED IN THE TOWN.
5 The General Assembly of North Carolina enacts:
6 SECTION 1. This act applies to the Towns of Apex and Morrisville only.
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)~~ fifteen dollars (\$15.00) per year upon any vehicle
10 resident in the city or town. The proceeds of the tax up to five dollars (\$5.00) may be
11 used for any lawful purpose. The proceeds of these taxes derived from any levy above
12 five dollars (\$5.00) and up to fifteen dollars (\$15.00) shall be used exclusively for
13 transportation-related purposes, including sidewalks."
14 SECTION 3. This act is effective for taxes imposed for taxable years
15 beginning on or after July 1, 2007.