

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE DRH60327-MC-162 (4/26)

Short Title: Automobile Exclusion. (Public)

Sponsors: Representative Blust.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO CREATE AN EXCLUSION FOR A MOTOR VEHICLE OWNED BY A
QUALIFYING SENIOR.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-275 is amended by adding a new subdivision to read:
"§ 105-275. **Property classified and excluded from the tax base.**

The following classes of property are hereby designated special classes under
authority of Article V, Sec. 2(2), of the North Carolina Constitution and shall not be
listed, appraised, assessed, or taxed:

...

(5b) The first two thousand dollars (\$2,000) of the appraised value of one
motor vehicle owned by an individual who is at least 65 years of age
and who has an income of not more than the income eligibility limit
specified in G.S. 105-277.1."

SECTION 2. This act is effective for taxes imposed for taxable years
beginning on or after July 1, 2008.