

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

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**HOUSE BILL 1921**

Short Title: Automobile Exclusion. (Public)

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Sponsors: Representatives Blust, Cleveland (Primary Sponsors); Brubaker, Lewis, Moore, and Setzer.

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Referred to: Judiciary I, if favorable, Finance.

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May 3, 2007

A BILL TO BE ENTITLED

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

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-275 is amended by adding a new subdivision to read:

6 "**§ 105-275. Property classified and excluded from the tax base.**

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

10 ...

11 (5b) The first two thousand dollars (\$2,000) of the appraised value of one  
12 motor vehicle owned by an individual who is at least 65 years of age  
13 and who has an income of not more than the income eligibility limit  
14 specified in G.S. 105-277.1."

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