

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

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HOUSE BILL 1547

Short Title: Senior Automobile Property Tax Exclusion. (Public)

Sponsors: Representatives Blust; Allred, Brown, Burr, Cleveland, Dollar, Gulley, Lewis, Mills, Moore, Rhyne, Setzer, and West.

Referred to: Aging, if favorable, Finance.

April 27, 2009

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, 2009.

