

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013**

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HOUSE BILL 309

Short Title: High Point/Motor Vehicle Privilege Tax. (Local)

Sponsors: Representative Brandon (Primary Sponsor).

For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.

Referred to: Rules, Calendar, and Operations of the House.

March 14, 2013

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE CITY OF HIGH POINT TO LEVY A MOTOR VEHICLE
PRIVILEGE TAX OF UP TO TWENTY DOLLARS FOR EACH RESIDENT VEHICLE
LOCATED IN THE CITY.

The General Assembly of North Carolina enacts:

SECTION 1. 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)~~ twenty dollars (\$20.00) per year upon any vehicle resident in the city or town. The proceeds of the tax up to fifteen dollars (\$15.00) may be used for any lawful purpose. The proceeds of these taxes derived from any levy above fifteen dollars (\$15.00) and up to twenty dollars (\$20.00) shall be used exclusively for transportation-related purposes, including sidewalks."

SECTION 2. This act applies to the City of High Point only.

SECTION 3. This act is effective for taxes imposed for taxable years beginning on or after July 1, 2013. This act does not affect the rights or liabilities of the State, a taxpayer, or another person arising under a statute amended by this act before the effective date of its amendment; nor does it affect the right to any refund or credit of a tax that accrued under the amended statute before the effective date of its amendment.

