

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE BILL 541*
Committee Substitute Favorable 4/2/09

Short Title: Greensboro Motor Vehicle Levy.

(Local)

Sponsors:

Referred to:

March 12, 2009

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE CITY OF GREENSBORO TO INCREASE ITS MOTOR
VEHICLE TAX BY UP TO AN ADDITIONAL SIX DOLLARS PER YEAR.

The General Assembly of North Carolina enacts:

SECTION 1. Chapter 31 of the 1991 Session Laws is repealed. That act authorized the City of Greensboro to levy, in addition to up to five dollars (\$5.00) per year for general purposes, an additional motor vehicle tax of up to five dollars (\$5.00) per year for local public transportation purposes.

SECTION 2.(a) 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)~~ sixteen dollars (\$16.00) per year upon any vehicle resident in the city or town. The proceeds of the tax up to five dollars (\$5.00) may be used for any lawful purpose. The proceeds of these taxes derived from any levy above five dollars (\$5.00) and up to sixteen dollars (\$16.00) shall be used exclusively for local public transportation purposes."

SECTION 2.(b) This section applies to the City of Greensboro only.

SECTION 3. Section 1 of this act is effective upon the date the City of Greensboro acts to levy a tax under Section 2 of the act.

SECTION 4. This act is effective when it becomes law. This act does not affect the rights or liabilities of the taxing authority, a taxpayer, or another person arising under a statute amended or repealed by this act before the effective date of its amendment or repeal; nor does it affect the right to any refund or credit of a tax that accrued under the amended or repealed statute before the effective date of its amendment or repeal.

