

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003**

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**SENATE BILL 487**

Short Title: Durham Auto Tax.

(Local)

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Sponsors: Senator Gulley.

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Referred to: Finance.

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March 20, 2003

A BILL TO BE ENTITLED

1 AN ACT TO AUTHORIZE THE CITY OF DURHAM TO COLLECT A GENERAL  
2 MUNICIPAL VEHICLE TAX OF UP TO TEN DOLLARS ON VEHICLES  
3 RESIDENT IN THE CITY.  
4

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 20-97(b) reads as rewritten:

7 "(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not  
8 more than ~~five dollars (\$5.00)~~ ten dollars (\$10.00) per year upon any vehicle resident in  
9 the city or town. The proceeds of the tax may be used for any lawful purpose."

10 **SECTION 2.** This act applies to the City of Durham only.

11 **SECTION 3.** This act is effective when it becomes law.