

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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**SENATE BILL 407
Finance Committee Substitute Adopted 5/12/05**

Short Title: Cabarrus Municipal Vehicle Registration.

(Local)

Sponsors:

Referred to:

March 7, 2005

A BILL TO BE ENTITLED

1
2 AN ACT TO AUTHORIZE AN INCREASE IN THE VEHICLE TAX IN
3 MUNICIPALITIES LOCATED WHOLLY OR PARTLY IN CABARRUS
4 COUNTY.

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)~~ twenty dollars (\$20.00) per year upon any vehicle
9 resident in the city or town. The proceeds of the tax may be used for any lawful
10 purpose."

11 **SECTION 2.** This act applies only to municipalities located wholly or
12 partially in Cabarrus County. Any funds generated by a tax of over five dollars (\$5.00)
13 under Section 1 of this act shall be placed into a separate fund for transportation uses
14 within the municipality and shall not be expended for any other purpose.

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