

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE BILL 539
Finance Committee Substitute Adopted 4/2/09

Short Title: Greensboro Motor Vehicle Levy.

(Local)

Sponsors:

Referred to:

March 12, 2009

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE THE CITY OF GREENSBORO TO INCREASE ITS MOTOR
3 VEHICLE TAX BY UP TO AN ADDITIONAL SIX DOLLARS PER YEAR.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Chapter 31 of the 1991 Session Laws is repealed.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

9 **SECTION 2.(a)** G.S. 20-97(b) reads as rewritten:

10 "(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not more than
11 ~~five dollars (\$5.00)~~ sixteen dollars (\$16.00) per year upon any vehicle resident in the city or
12 town. The proceeds of the tax up to five dollars (\$5.00) may be used for any lawful purpose.
13 The proceeds of these taxes derived from any levy above five dollars (\$5.00) and up to sixteen
14 dollars (\$16.00) shall be used exclusively for local public transportation purposes."

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

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

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20 amended or repealed by this act before the effective date of its amendment or repeal; nor does it
21 affect the right to any refund or credit of a tax that accrued under the amended or repealed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

