

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017**

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HOUSE BILL 347

Short Title: MV Municipal Tax/Exclude Trailers. (Local)

Sponsors: Representative L. Bell.

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, State and Local Government I

March 15, 2017

A BILL TO BE ENTITLED
AN ACT TO EXCLUDE TRAILERS FROM THE MUNICIPAL VEHICLE TAX LEVIED
BY THE TOWN OF KENANSVILLE.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 20-97(b1) reads as rewritten:

"(b1) Municipal Vehicle Tax. – A city or town may levy an annual municipal vehicle tax upon any vehicle resident in the city or town. The aggregate annual municipal vehicle tax levied, including any annual municipal vehicle tax authorized by local legislation, may not exceed thirty dollars (\$30.00) per vehicle. For purposes of this subsection, the term "motor vehicle" shall not include trailers, as defined in G.S. 20-4.01(31). A city or town may use the net proceeds from the municipal vehicle tax as follows:

...."

SECTION 2. This act applies to the Town of Kenansville only.

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

