

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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HOUSE BILL 923  
Committee Substitute Favorable 6/21/07  
Committee Substitute #2 Favorable 7/3/07

Short Title: Adjust Mint Hill Motor Vehicle Tax.

(Local)

Sponsors:

Referred to:

March 21, 2007

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE MAXIMUM MOTOR VEHICLE TAX THAT CAN BE LEVIED BY THE TOWN OF MINT HILL AND TO PROVIDE THAT THE PROCEEDS OF THE ADDITIONAL TAX MAY BE USED ONLY FOR TRANSPORTATION PURPOSES.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 1.1 of S.L. 1985-1009 reads as rewritten:

"**Sec. 1.1.** This act applies only to the City of Charlotte and the Towns of Cornelius, Davidson, Huntersville, Matthews, ~~Mint Hill~~, and Pineville."

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

"**§ 20-97. Taxes credited to Highway Fund; municipal vehicle taxes.**

...

(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not more than ~~five dollars (\$5.00)~~ thirty dollars (\$30.00) per year upon any vehicle resident in the city or town. The proceeds of the tax up to twenty dollars (\$20.00) may be used for any lawful purpose. The proceeds of the tax derived from any levy above twenty dollars (\$20.00) and up to thirty dollars (\$30.00) shall be used exclusively for transportation-related purposes."

**SECTION 3.** This act applies only to the Town of Mint Hill.

**SECTION 4.** This act is effective for taxes imposed for taxable years beginning on or after July 1, 2008.