

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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HOUSE BILL 525

Short Title: City of Greensboro/Motor Vehicle Tax. (Local)

Sponsors: Representative Harrison (Primary Sponsor).

*For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.*

Referred to: Rules, Calendar, and Operations of the House.

April 4, 2013

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE CITY OF GREENSBORO TO INCREASE ITS MOTOR  
VEHICLE TAX BY UP TO FIVE DOLLARS.

The General Assembly of North Carolina enacts:

**SECTION 1.** Chapter 31 of the 1991 Session Laws is repealed.

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

"(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not more than  
~~five dollars (\$5.00)~~ fifteen dollars (\$15.00) per year upon any vehicle resident in the city or  
town. The proceeds of the tax up to five dollars (\$5.00) may be used for any lawful purpose.  
The proceeds of these taxes derived from any levy above five dollars (\$5.00) and up to fifteen  
dollars (\$15.00) shall be used exclusively for local public transportation purposes."

**SECTION 3.** This act applies to the City of Greensboro only.

**SECTION 4.** Section 1 of this act is effective when the City of Greensboro levies a  
tax under Section 2 of this act. The remainder of this act is effective when it becomes law. This  
act does not affect the rights or liabilities of the State, a taxpayer, or another person arising  
under a statute amended or repealed by this act before the effective date of its amendment or  
repeal; nor does it affect the right to any refund or credit of a tax that accrued under the  
amended or repealed statute before the effective date of its amendment or repeal.



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