

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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**HOUSE BILL 1037
Committee Substitute Favorable 4/26/05**

Short Title: Increase Wrightsville Beach Motor Vehicle Tax. (Local)

Sponsors:

Referred to:

March 31, 2005

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW WRIGHTSVILLE BEACH TO LEVY A MOTOR VEHICLE
2 PRIVILEGE TAX OF UP TO FIFTEEN DOLLARS FOR EACH RESIDENT
3 VEHICLE LOCATED IN THE TOWN AND TO ALLOW THE TOWN OF
4 WRIGHTSVILLE BEACH TO ESTABLISH A SCHEDULE OF DISCOUNTS TO
5 BE APPLIED TO MOTOR VEHICLE TAXES PAID PRIOR TO JULY 1.
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7 The General Assembly of North Carolina enacts:

8 **SECTION 1.** This act applies only to the Town of Wrightsville Beach.

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

10 "(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not
11 more than ~~five dollars (\$5.00)~~ fifteen dollars (\$15.00) per year upon any vehicle
12 resident in the city or town. The governing body of a city or town may establish a
13 schedule of discounts to be applied to taxes paid prior to July 1. To exercise this
14 authority, the governing body must adopt an ordinance specifying the amounts of the
15 discounts and the periods of time during which they are to be applicable. The proceeds
16 of the tax may be used for any lawful purpose."
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SECTION 3. This act is effective when it becomes law.