

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

**SESSION LAW 2005-278
HOUSE BILL 464**

AN ACT TO PERMIT THE CITY OF WINSTON-SALEM TO LEVY A MOTOR VEHICLE PRIVILEGE TAX OF UP TO TWENTY DOLLARS FOR EACH RESIDENT VEHICLE LOCATED IN THE CITY OF WINSTON-SALEM.

The General Assembly of North Carolina enacts:

SECTION 1. This act applies to the City of Winston-Salem only.

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 may be used for any lawful purpose. The proceeds of these taxes derived from any levy above ten dollars (\$10.00) and up to fifteen dollars (\$15.00) shall be used exclusively for transportation-related purposes as follows:

- (1) One-third shall be used for traffic management functions, including, but not limited to, congestion management, congestion prevention, and traffic calming; and
- (2) One-third shall be used for public transit functions, including, but not limited to, bus, streetcar, and rail transit systems; and
- (3) One-third shall be used for nonmotorized transportation functions, including, but not limited to, sidewalks, pedestrian safety improvements, bicycle routes, and greenways."

SECTION 3. G.S. 20-97(b), as amended by Section 2 of this act, reads as rewritten:

"(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not more than ~~fifteen dollars (\$15.00)~~ twenty dollars (\$20.00) per year upon any vehicle resident in the city or town. The proceeds of the tax may be used for any lawful purpose. The proceeds of these taxes derived from any levy above ten dollars (\$10.00) and up to ~~fifteen dollars (\$15.00)~~ twenty dollars (\$20.00) shall be used exclusively for transportation-related purposes as follows:

- (1) One-third shall be used for traffic management functions, including, but not limited to, congestion management, congestion prevention, and traffic calming; and
- (2) One-third shall be used for public transit functions, including, but not limited to, bus, streetcar, and rail transit systems; and
- (3) One-third shall be used for nonmotorized transportation functions, including, but not limited to, sidewalks, pedestrian safety improvements, bicycle routes, and greenways."

SECTION 4. Chapter 56 of the 1993 Session Laws is repealed effective upon the date the City of Winston-Salem acts to levy an additional tax under this act.

SECTION 5. Section 3 of this act becomes effective January 1, 2007. The remainder of this act is effective when it becomes law.

In the General Assembly read three times and ratified this the 16th day of August, 2005.

s/ Marc Basnight
President Pro Tempore of the Senate

s/ James B. Black
Speaker of the House of Representatives