

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

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**HOUSE BILL 2455**

Short Title: Increase Oxford Motor Vehicle Tax. (Local)

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Sponsors: Representative Crawford.

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Referred to: Finance.

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May 26, 2008

A BILL TO BE ENTITLED

1  
2 AN ACT TO PERMIT THE CITY OF OXFORD TO LEVY A MOTOR VEHICLE  
3 PRIVILEGE TAX OF UP TO TWENTY DOLLARS FOR EACH RESIDENT  
4 VEHICLE LOCATED IN THE TOWN.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 20-97(a), as rewritten by Section 1 of Chapter 610 of the  
7 1987 Session Laws, reads as rewritten:

8 "(a) All taxes levied under the provisions of this Article are intended as  
9 compensatory taxes for the use and privileges of the public highways of this State, and  
10 shall be paid by the Commissioner to the State Treasurer, to be credited by him to the  
11 State Highway Fund; and no county or municipality shall levy any license or privilege  
12 tax upon any motor vehicle licensed by the State of North Carolina, except that cities  
13 and towns other than the City of Durham may levy not more than ~~ten dollars~~  
14 ~~(\$10.00)~~ twenty dollars (\$20.00) per year upon any vehicle resident therein, and except  
15 that the City of Durham may levy not more than one dollar (\$1.00) per year upon any  
16 vehicle resident therein. Provided, further, that cities and towns may levy, in addition to  
17 the amounts hereinabove provided for, a sum not to exceed fifteen dollars (\$15.00) per  
18 year upon each vehicle operated in such city or town as a taxicab."

19 **SECTION 2.** This act applies to the City of Oxford only.

20 **SECTION 3.** This act is effective upon ratification.