

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007**

**SESSION LAW 2007-73
HOUSE BILL 568**

AN ACT TO PERMIT THE TOWNS OF GARNER, HOLLY SPRINGS,
ROLESVILLE, AND KNIGHTDALE TO LEVY A MOTOR VEHICLE
PRIVILEGE TAX OF UP TO FIFTEEN DOLLARS FOR EACH RESIDENT
VEHICLE LOCATED IN THE TOWNS.

The General Assembly of North Carolina enacts:

SECTION 1. This act applies to the Towns of Garner, Holly Springs, Rolesville, and Knightdale 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 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 transportation-related purposes, including sidewalks."

SECTION 3. This act is effective for taxes imposed for taxable years beginning on or after July 1, 2007.

In the General Assembly read three times and ratified this the 12th day of June, 2007.

s/ Beverly E. Perdue
President of the Senate

s/ Joe Hackney
Speaker of the House of Representatives