

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

**SESSION LAW 2007-108  
HOUSE BILL 885**

AN ACT TO PERMIT THE TOWNS OF APEX AND MORRISVILLE TO LEVY A MOTOR VEHICLE PRIVILEGE TAX OF UP TO FIFTEEN DOLLARS FOR EACH RESIDENT VEHICLE LOCATED IN THE TOWN.

The General Assembly of North Carolina enacts:

**SECTION 1.** This act applies to the Towns of Apex and Morrisville 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 26<sup>th</sup> day of June, 2007.

s/ Beverly E. Perdue  
President of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives