

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007**

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**HOUSE BILL 2455
Committee Substitute Favorable 6/10/08**

Short Title: Increase Oxford Motor Vehicle Tax.

(Local)

Sponsors:

Referred to:

May 26, 2008

A BILL TO BE ENTITLED

1 AN ACT TO PERMIT THE CITY OF OXFORD TO INCREASE ITS MOTOR
2 VEHICLE PRIVILEGE TAX FROM TEN DOLLARS TO TWENTY DOLLARS
3 FOR EACH RESIDENT VEHICLE LOCATED IN THE TOWN.
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5 The General Assembly of North Carolina enacts:

6 **SECTION 1.(a)** G.S. 20-97(b) reads as rewritten:

7 "(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not
8 more than ~~five dollars (\$5.00)~~ twenty dollars (\$20.00) per year upon any vehicle
9 resident in the city or town. The proceeds of the tax may be used for any lawful
10 purpose."

11 **SECTION 1.(b)** This section applies to the City of Oxford only.

12 **SECTION 2.** Sec. 2 of Chapter 610 of the 1987 Session Laws reads as
13 rewritten:

14 "Sec. 2. This act applies to the ~~City of Oxford and the Town of Creedmoor~~ only."

15 **SECTION 3.** Section 2 of this act is effective upon the date the City of
16 Oxford acts to levy an additional tax under this act. The remainder of this act is
17 effective when it becomes law.