

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007**

**SESSION LAW 2008-16
SENATE BILL 1748**

AN ACT TO AUTHORIZE THE TOWN OF CHAPEL HILL TO LEVY AN
ADDITIONAL MOTOR VEHICLE REGISTRATION TAX FOR PUBLIC
TRANSPORTATION PURPOSES.

The General Assembly of North Carolina enacts:

SECTION 1. Section 2 of Chapter 392 of the Session Laws of 1991, as amended by Section 4.1 of Chapter 339 of the 1995 Session Laws, which authorized an additional annual motor vehicle registration tax for the Town of Chapel Hill for ten dollars (\$10.00) per year, is repealed upon the levy of an additional tax by the Town of Chapel Hill under Section 2 of this act.

SECTION 2.(a) This act authorizes an additional ten dollars (\$10.00) per year beyond the 1995 authorization, bringing Chapel Hill to the thirty dollar (\$30.00) allowed maximum under G.S. 20-97(c), including the five dollars (\$5.00) per year tax authorized by G.S. 20-97(c).

SECTION 2.(b) 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)~~ twenty-five dollars (\$25.00) per year upon any vehicle resident in the city or town. The proceeds of the tax may be used for any lawful purpose. Any levy under this subsection in excess of fifteen dollars (\$15.00) per year may be expended only for public transportation purposes."

SECTION 3. Section 2 of this act applies to the Town of Chapel Hill only.

SECTION 4. This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 25th day of June, 2008.

s/ Beverly E. Perdue
President of the Senate

s/ Joe Hackney
Speaker of the House of Representatives