

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

**H.B. 347**  
**Mar 14, 2017**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH40200-ML-122 (03/07)

Short Title: MV Municipal Tax/Exclude Trailers. (Local)

Sponsors: Representative L. Bell.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXCLUDE TRAILERS FROM THE MUNICIPAL VEHICLE TAX LEVIED  
3 BY THE TOWN OF KENANSVILLE.  
4 The General Assembly of North Carolina enacts:  
5 **SECTION 1.** G.S. 20-97(b1) reads as rewritten:  
6 "(b1) Municipal Vehicle Tax. – A city or town may levy an annual municipal vehicle tax  
7 upon any vehicle resident in the city or town. The aggregate annual municipal vehicle tax  
8 levied, including any annual municipal vehicle tax authorized by local legislation, may not  
9 exceed thirty dollars (\$30.00) per vehicle. For purposes of this subsection, the term "motor  
10 vehicle" shall not include trailers, as defined in G.S. 20-4.01(31). A city or town may use the  
11 net proceeds from the municipal vehicle tax as follows:  
12 ...."  
13 **SECTION 2.** This act applies to the Town of Kenansville only.  
14 **SECTION 3.** This act is effective when it becomes law.

