

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

**SESSION LAW 2009-160
HOUSE BILL 394**

AN ACT TO AUTHORIZE THE CITY OF RALEIGH TO INCREASE ITS GENERAL
MOTOR VEHICLE TAX BY UP TO FIVE DOLLARS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 20-97(b), as it applies to the City of Raleigh under Section 2 of S.L. 2007-333, reads as rewritten:

"(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not more than ~~twenty dollars (\$20.00)~~ twenty-five dollars (\$25.00) per year upon any vehicle resident in the city or town. The proceeds of the tax up to fifteen dollars (\$15.00) may be used for any lawful purpose. The proceeds of these taxes derived from any levy above fifteen dollars (\$15.00) and up to ~~twenty dollars (\$20.00)~~ twenty-five dollars (\$25.00) shall be used exclusively for transportation-related purposes, including sidewalks."

SECTION 2. This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 23rd day of June, 2009.

s/ Walter H. Dalton
President of the Senate

s/ Joe Hackney
Speaker of the House of Representatives

