

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2005**

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**HOUSE BILL 464**  
**Committee Substitute Favorable 4/26/05**

Short Title: Winston-Salem Motor Vehicle Tax Increase.

(Local)

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Sponsors:

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Referred to:

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March 3, 2005

A BILL TO BE ENTITLED

1 AN ACT TO PERMIT THE CITY OF WINSTON-SALEM TO LEVY A MOTOR  
2 VEHICLE PRIVILEGE TAX OF UP TO TWENTY DOLLARS FOR EACH  
3 RESIDENT VEHICLE LOCATED IN THE CITY OF WINSTON-SALEM.  
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5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** This act applies to the City of Winston-Salem only.

7 **SECTION 2.** G.S. 20-97(b) reads as rewritten:

8 "(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not  
9 more than ~~five dollars (\$5.00)~~ fifteen dollars (\$15.00) per year upon any vehicle  
10 resident in the city or town. The proceeds of the tax may be used for any lawful  
11 purpose. The proceeds of these taxes derived from any levy above ten dollars (\$10.00)  
12 and up to fifteen dollars (\$15.00) shall be used exclusively for transportation-related  
13 purposes as follows:

14 (1) One-third shall be used for traffic management functions, including,  
15 but not limited to, congestion management, congestion prevention, and  
16 traffic calming; and

17 (2) One-third shall be used for public transit functions, including, but not  
18 limited to, bus, streetcar, and rail transit systems; and

19 (3) One-third shall be used for nonmotorized transportation functions,  
20 including, but not limited to, sidewalks, pedestrian safety  
21 improvements, bicycle routes, and greenways."

22 **SECTION 3.** G.S. 20-97(b), as amended by Section 2 of this act, reads as  
23 rewritten:

24 "(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not  
25 more than ~~fifteen dollars (\$15.00)~~ twenty dollars (\$20.00) per year upon any vehicle  
26 resident in the city or town. The proceeds of the tax may be used for any lawful  
27 purpose. The proceeds of these taxes derived from any levy above ten dollars (\$10.00)  
28 and up to ~~fifteen dollars (\$15.00)~~ twenty dollars (\$20.00) shall be used exclusively for  
29 transportation-related purposes as follows:

- 1           (1) One-third shall be used for traffic management functions, including,  
2           but not limited to, congestion management, congestion prevention, and  
3           traffic calming; and  
4           (2) One-third shall be used for public transit functions, including, but not  
5           limited to, bus, streetcar, and rail transit systems; and  
6           (3) One-third shall be used for nonmotorized transportation functions,  
7           including, but not limited to, sidewalks, pedestrian safety  
8           improvements, bicycle routes, and greenways."

9           **SECTION 4.** Chapter 56 of the 1993 Session Laws is repealed effective  
10          upon the date the City of Winston-Salem acts to levy an additional tax under this act.

11          **SECTION 5.** Section 3 of this act becomes effective January 1, 2007. The  
12          remainder of this act is effective when it becomes law.