GENERAL ASSEMBLY OF NORTH CAROLINA **SESSION 2023**

H 1 **HOUSE BILL 663**

Short Title: Study to Replace Gas Tax with Flat Tax. (Public) Sponsors: Representative Everitt. For a complete list of sponsors, refer to the North Carolina General Assembly web site. Referred to: Rules, Calendar, and Operations of the House

April 19, 2023 1 A BILL TO BE ENTITLED 2 AN ACT TO STUDY REPLACING THE CURRENT GAS TAX WITH A YEARLY FLAT 3 TAX. 4 The General Assembly of North Carolina enacts: 5 SECTION 1. The Department of Transportation, in consultation with the 6 Department of Revenue and the Department of State Treasurer, shall study replacing the motor 7 fuels tax, implemented through G.S. 105-449.80, with a yearly flat tax based on vehicle size class 8 and fuel economy. 9 **SECTION 2.** On or before March 1, 2024, the Department of Transportation shall submit a written report with its findings, including any recommendations for legislation, to the 10 Joint Legislative Transportation Oversight Committee (JLTOC) and the Fiscal Research 11 12 Division. 13

SECTION 3. This act is effective when it becomes law.

