

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003**

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HOUSE DRH60228-LY-93 (3/26)

Short Title: Study Automobile Property Tax Collection. (Public)

Sponsors: Representative A. Williams.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE REVENUE LAWS STUDY COMMITTEE TO
STUDY THE COLLECTION OF PROPERTY TAXES ON MOTOR VEHICLES.

The General Assembly of North Carolina enacts:

SECTION 1. The Property Tax Subcommittee of the Revenue Laws Study Committee shall study the collection of property taxes on motor vehicles. This study shall address whether taxes on motor vehicles should be collected when the motor vehicle registration is issued or renewed. The Property Tax Subcommittee shall report its findings and recommendations to the Revenue Laws Study Committee. The Revenue Laws Study Committee shall make an interim report of its findings and recommendations to the 2004 Regular Session of the 2003 General Assembly and shall make a final report of its findings and recommendations to the 2005 General Assembly.

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