

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003**

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HOUSE BILL 1097

Short Title: Study Motor Vehicle Property Tax Collection. (Public)

Sponsors: Representatives Rapp; Carney, Coates, Cole, England, Farmer-Butterfield, Frye, Gibson, Glazier, Goforth, Harrell, C. Johnson, and Sutton.

Referred to: Rules, Calendar, and Operations of the House.

April 10, 2003

A BILL TO BE ENTITLED

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2 AN ACT TO REQUIRE THE PROPERTY TAX SUBCOMMITTEE OF THE
3 REVENUE LAWS STUDY COMMITTEE TO STUDY THE COLLECTION OF
4 PROPERTY TAXES ON MOTOR VEHICLES.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** The Property Tax Subcommittee of the Revenue Laws Study
7 Committee shall study the collection of property taxes on motor vehicles. The
8 Subcommittee shall examine ways to make the collection of these taxes more efficient,
9 including the collection of property taxes on motor vehicles when the motor vehicle
10 registration is issued or renewed. The Subcommittee shall report its findings and
11 recommendations to the Revenue Laws Study Committee. The Revenue Laws Study
12 Committee shall make an interim report of its findings and recommendations to the
13 2004 Regular Session of the 2003 General Assembly and shall make a final report of its
14 findings and recommendations to the 2005 General Assembly.

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