

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**HOUSE DRH70706-MC~~x~~-279 (5/15)**

Short Title: Increase Oxford Motor Vehicle Tax. (Local)

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Sponsors: Representative Crawford.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO PERMIT THE CITY OF OXFORD TO LEVY A MOTOR VEHICLE  
PRIVILEGE TAX OF UP TO TWENTY DOLLARS FOR EACH RESIDENT  
VEHICLE LOCATED IN THE TOWN.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 20-97(a), as rewritten by Section 1 of Chapter 610 of the  
1987 Session Laws, reads as rewritten:

"(a) All taxes levied under the provisions of this Article are intended as  
compensatory taxes for the use and privileges of the public highways of this State, and  
shall be paid by the Commissioner to the State Treasurer, to be credited by him to the  
State Highway Fund; and no county or municipality shall levy any license or privilege  
tax upon any motor vehicle licensed by the State of North Carolina, except that cities  
and towns other than the City of Durham may levy not more than ~~ten dollars~~  
~~(\$10.00)~~ twenty dollars (\$20.00) per year upon any vehicle resident therein, and except  
that the City of Durham may levy not more than one dollar (\$1.00) per year upon any  
vehicle resident therein. Provided, further, that cities and towns may levy, in addition to  
the amounts hereinabove provided for, a sum not to exceed fifteen dollars (\$15.00) per  
year upon each vehicle operated in such city or town as a taxicab."

**SECTION 2.** This act applies to the City of Oxford only.

**SECTION 3.** This act is effective upon ratification.