

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

**SESSION LAW 2008-29  
HOUSE BILL 2455**

AN ACT TO PERMIT THE CITY OF OXFORD TO INCREASE ITS MOTOR  
VEHICLE PRIVILEGE TAX FROM TEN DOLLARS TO TWENTY DOLLARS  
FOR EACH RESIDENT VEHICLE LOCATED IN THE TOWN.

The General Assembly of North Carolina enacts:

**SECTION 1.(a)** G.S. 20-97(b) reads as rewritten:

"(b) General Municipal Vehicle Tax. – Cities and towns may levy a tax of not more than ~~five dollars (\$5.00)~~ twenty dollars (\$20.00) per year upon any vehicle resident in the city or town. The proceeds of the tax may be used for any lawful purpose."

**SECTION 1.(b)** This section applies to the City of Oxford only.

**SECTION 2.** Sec. 2 of Chapter 610 of the 1987 Session Laws reads as rewritten:

"Sec. 2. This act applies to the ~~City of Oxford and the~~ Town of Creedmoor only."

**SECTION 3.** Section 2 of this act is effective upon the date the City of Oxford acts to levy an additional tax under this act. The remainder of this act is effective when it becomes law.

In the General Assembly read three times and ratified this the 30<sup>th</sup> day of June, 2008.

s/ Marc Basnight  
President Pro Tempore of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives