

UNC Blog: Expanded Motor Vehicle License Tax Authority For Municipalities

By Administrator

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RALEIGH, (SGRToday.com) - UNC School of Government Associate Professor Kara Millonzi has posted a blog about local taxing authority over motor vehicles.

The full blog can be found at canons.sog.unc.edu.

It begins as follows:

A municipality currently is authorized under general law to levy up to a \$5.00 licensing tax on any motor vehicle resident in the municipality (motor vehicle license tax). See G.S. 20-97(b). A municipality's governing board may levy the tax in the unit's annual budget ordinance. The revenue generated by the tax is unrestricted; it may be expended for any lawful purpose. Several municipalities have received local act authority to increase the amount of the tax. And, as of July 1, 2016, all municipalities will have the authority to levy up to a \$30.00 motor vehicle licensing tax. See Section

29.27A

of

S.L

. 2015-241.