

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE DRH10872-MC-189 (03/27)

Short Title: Senior Automobile Property Tax Exclusion. (Public)

Sponsors: Representative Blust.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO CREATE AN EXCLUSION FOR A MOTOR VEHICLE OWNED BY A  
3 QUALIFYING SENIOR.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-275 is amended by adding a new subdivision to read:

6 "**§ 105-275. Property classified and excluded from the tax base.**

7 The following classes of property are hereby designated special classes under authority of  
8 Article V, Sec. 2(2), of the North Carolina Constitution and shall not be listed, appraised,  
9 assessed, or taxed:

10 ...

11 (5b) The first two thousand dollars (\$2,000) of the appraised value of one motor  
12 vehicle owned by an individual who is at least 65 years of age and who has  
13 an income of not more than the income eligibility limit specified in  
14 G.S. 105-277.1.

15 ...."

16 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on  
17 or after July 1, 2009.

