

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 334
HOUSE BILL 617

AN ACT TO PERMIT CASWELL COUNTY TO COLLECT A MOTOR VEHICLE
TAX OF NOT MORE THAN FIFTEEN DOLLARS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-97(a) 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 ~~five dollars (\$5.00)~~ fifteen dollars (\$15.00) 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."

Sec. 2. This act applies to Caswell County only.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 10th day of June, 1987.