

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 953
HOUSE BILL 2214

AN ACT TO INCREASE THE MAXIMUM VEHICLE TAX THAT CAN BE
LEVIED IN THE TOWN OF MURFREESBORO FROM FIVE DOLLARS TO
TWENTY DOLLARS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-97(a) reads as rewritten:

"§ 20-97. **Taxes compensatory; no additional tax.** – (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)~~ 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)~~ twenty dollars (\$20.00) per year upon each vehicle operated in such city or town as a taxicab."

Sec. 2. G.S. 20-97(b) reads as rewritten:

"(b) No additional franchise tax, license tax, or other fee shall be imposed by the State against any franchise motor vehicle carrier taxed under this Article nor shall any county, city or town impose a franchise tax or other fee upon them, except that cities and towns may levy a license tax not in excess of ~~fifteen dollars (\$15.00)~~ twenty dollars (\$20.00) per year on each vehicle operated in such city as a taxicab as provided in subsection (a) hereof."

Sec. 3. This act applies to the Town of Murfreesboro only.

Sec. 4. This act is effective retroactively as of July 1, 1987.

In the General Assembly read three times and ratified this the 24th day of June, 1988.