

GENERAL ASSEMBLY OF NORTH CAROLINA
1993 SESSION

CHAPTER 345
SENATE BILL 822

AN ACT TO INCREASE THE MAXIMUM MOTOR VEHICLE TAX THAT CAN BE LEVIED IN THE CITY OF CHARLOTTE AND THE TOWN OF MATTHEWS AND TO PROVIDE THAT THE PROCEEDS OF THE ADDITIONAL TAX MAY BE USED ONLY FOR PUBLIC MASS TRANSPORTATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-97(a), as amended by Chapter 1009 of the 1985 Session Laws and Chapter 209 of the 1991 Session Laws, 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 ~~twenty-five dollars (\$25.00)~~ thirty dollars (\$30.00) 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. Provided, further that any tax levied in excess of twenty dollars (\$20.00) per year per vehicle by the City of Charlotte and any tax levied in excess of five dollars (\$5.00) per year per vehicle by the Town of Matthews shall be dedicated to and may ~~only~~ be expended only for public mass transit systems and mass transit-related activities."

Sec. 2. This act applies to the City of Charlotte and the Town of Matthews only.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 14th day of July, 1993.

Dennis A. Wicker
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives