

GENERAL ASSEMBLY OF NORTH CAROLINA  
1993 SESSION

CHAPTER 751  
HOUSE BILL 2036

AN ACT TO PROVIDE THAT PAMLICO COUNTY MAY JOIN THE GLOBAL  
TRANSPARK DEVELOPMENT ZONE.

Whereas, in 1993, the General Assembly authorized the following 14 counties to create a regional economic development district to be known as the Global TransPark Development Zone: Carteret, Craven, Duplin, Edgecombe, Greene, Jones, Lenoir, Nash, New Hanover, Onslow, Pamlico, Pitt, Wayne, and Wilson; and

Whereas, in order to create the Zone, each county was required to adopt a resolution to that effect by October 1, 1993; and

Whereas, Pamlico County did not adopt a resolution by the October 1, 1993, deadline but has since adopted a resolution stating its desire to join the Zone; Now, therefore,

The General Assembly of North Carolina enacts:

Section 1. G.S. 158-31 reads as rewritten:

**"§ 158-31. Purpose.**

The purpose of this Article is to allow the following counties, which have the potential to derive direct economic benefits from the North Carolina Global TransPark, to create a special economic development district, to be known as the Global TransPark Development Zone: Carteret, Craven, Duplin, Edgecombe, Greene, Jones, Lenoir, Nash, ~~New Hanover~~, Onslow, Pamlico, Pitt, Wayne, and Wilson.

The purpose of the Global TransPark Development Zone is to promote the development of the North Carolina Global TransPark and to promote and encourage economic development within the territorial jurisdiction of the Zone by fostering or sponsoring development projects to provide land, buildings, facilities, programs, information and data systems, and infrastructure requirements for business and industry in the North Carolina Global TransPark outside of the Global TransPark Complex, and elsewhere in the Zone."

Sec. 2. Article 4 of Chapter 158 of the General Statutes is amended by adding a new section to read:

**"§ 158-33.1. Addition of counties to Zone.**

(a) Authority. – The Zone shall allow an eligible county to participate in the Zone as provided in this section. A county is eligible to participate in the Zone under this section if G.S. 158-31 authorizes the county to create the Zone, but the county failed to adopt a resolution stating its intent to create the Zone by the October 1, 1993, deadline set in G.S. 158-33(b).

(b) Application. – The governing body of an eligible county may apply to participate in the Zone under this section by adopting a resolution to participate in the Zone. The resolution must comply with all the requirements of G.S. 158-33(a) and (b) except that it may be adopted at any time before October 1, 1994. After adopting the resolution, the county shall file a certified copy of the resolution with the Global TransPark Development Commission.

(c) Approval of Application. – Within one month after receipt of an application to join the Zone pursuant to this section, the Commission shall meet to consider the application. At the meeting, the Commission shall approve the application if all of the following conditions are met:

- (1) The applicant is an eligible county and has adopted a resolution that complies with subsection (b) of this section.
- (2) The applicant agrees to pay a fee equal to the initiation fee paid by each of the counties that originally created the Zone.
- (3) The applicant agrees to make monthly payments in lieu of taxes as provided in subsection (f) of this section.

(d) Commission Resolution. – After the Commission votes to add a county to the Zone, the Commission shall adopt a resolution that states its intent to add the county and includes amended articles of incorporation for the Zone which set forth the name of the county to be added to the Zone. The Commission shall file certified copies of this resolution with the Secretary of State.

(e) Effect of Amendment. – If the Secretary of State finds that the resolution conforms to the requirements of this Article, the Secretary of State shall file the resolution, issue an amended certificate of incorporation for the Zone including the additional county, and record the amended certificate of incorporation. The amended certificate of incorporation for the Zone shall become effective on the first day of the second month after it is issued. Upon the effective date of the amended certificate of incorporation for the Zone, the new county becomes a fully participating member of the Zone. If the Commission has levied a tax in the Zone pursuant to G.S. 158-42, that tax applies within the new county beginning on the date the amended certificate of incorporation becomes effective.

(f) Payments in Lieu of Taxes. – A county that participates in the Zone under this section is required to make monthly payments in lieu of taxes to the Zone after the expiration of the tax levied pursuant to G.S. 158-42. Each payment shall be equal to the estimated net amount of tax that would have been collected in the county under G.S. 158-42 for that month if the tax were still in effect. Each payment is due within 15 days after the end of the month in which it accrues. The county is required to make monthly payments for a period equal to the number of months that the county was not participating in the Zone while the tax was levied under G.S. 158-42. The requirement that a county make payments in lieu of taxes expires, however, on the effective date of a withdrawal from the Zone by the county. For the purposes of this Article, payments in lieu of taxes shall be considered proceeds of the tax levied in G.S. 158-42 collected in the county making the payment."

Sec. 3. G.S. 158-42(d) reads as rewritten:

"(d) Administration. – The Division of Motor Vehicles of the Department of Transportation shall collect and administer a tax levied under this section. Immediately after adopting a resolution levying or repealing a tax under this section, the Commission shall deliver a certified copy of the resolution to the Division of Motor Vehicles. If the Secretary of State issues an amended certificate of incorporation adding a county to the Zone pursuant to G.S. 158-33.1, the Commission shall deliver a certified copy of the amended certificate immediately to the Division of Motor Vehicles. If the Commission receives a resolution from a county withdrawing from the Zone pursuant to G.S. 158-41, the Commission shall deliver a certified copy of the resolution immediately to the Division of Motor Vehicles.

~~The tax~~ A tax levied under this section is due at the same time and subject to the same restrictions as the tax levied in G.S. 20-87 and G.S. 20-88. The tax shall be prorated in accordance with G.S. 20-66 and G.S. 20-95, as applicable. The Commissioner of Motor Vehicles may adopt rules necessary to administer the tax."

Sec. 4. (a) 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 may levy not more than five dollars (\$5.00) per year upon any vehicle resident therein. In addition, Pamlico County may levy a license or privilege tax of five dollars (\$5.00) per year upon any vehicle resident in the county. This tax may be levied only for a period of one year. Pamlico County shall use the net proceeds of the tax to make required payments in lieu of taxes to the Global TransPark Development Zone pursuant to G.S. 158-33.1. Pamlico County may use the remainder of the tax proceeds not needed for payments required pursuant to G.S. 158-33.1 for any public purpose. 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."

(b) This section applies only to Pamlico County.

Sec. 5. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 15th day of July, 1994.

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Dennis A. Wicker  
President of the Senate

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Daniel Blue, Jr.  
Speaker of the House of Representatives