

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

H

1

HOUSE BILL 291

Short Title: Charlotte MV Tax Upped.

(Local)

Sponsors: Representatives Grimmer; Barnhill, Easterling, Foster, and McLaughlin.

Referred to: Finance.

March 21, 1991

A BILL TO BE ENTITLED

1 AN ACT TO AUTHORIZE THE CITY OF CHARLOTTE TO LEVY A MOTOR
2 VEHICLE TAX NOT TO EXCEED TWENTY-FIVE DOLLARS.

3 The General Assembly of North Carolina enacts:

4 Section 1. G.S. 20-97(a) as amended by Chapter 1009 of the 1985 Session
5 Laws (Regular Session 1986) reads as rewritten:

6 "(a) All taxes levied under the provisions of this Article are intended as
7 compensatory taxes for the use and privileges of the public highways of this State, and
8 shall be paid by the Commissioner to the State Treasurer, to be credited by him to the
9 State Highway Fund; and no county or municipality shall levy any license or privilege
10 tax upon any motor vehicle licensed by the State of North Carolina, except that cities
11 and towns other than the City of Durham may levy not more than ~~twenty dollars (\$20.00)~~
12 twenty-five dollars (\$25.00) per year upon any vehicle resident therein, and except that
13 the City of Durham may levy not more than one dollar (\$1.00) per year upon any
14 vehicle resident therein. Provided, further, that cities and towns may levy, in addition to
15 the amounts hereinabove provided for, a sum not to exceed fifteen dollars (\$15.00) per
16 year upon each vehicle operated in such city or town as a taxicab. Provided, further that
17 any tax levied in excess of twenty dollars (\$20.00) per year per vehicle shall be
18 dedicated to and may only be expended for public transit systems and transit-related
19 activities."
20

21 Sec. 2. This act shall apply to the City of Charlotte only.

22 Sec. 3. This act is effective upon ratification.