

GENERAL ASSEMBLY OF NORTH CAROLINA
1991 SESSION

CHAPTER 209
HOUSE BILL 291

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

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-97(a) as amended by Chapter 1009 of the 1985 Session Laws (Regular Session 1986) 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 dollars (\$20.00)~~ twenty-five dollars (\$25.00) 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 for public transit systems and transit-related activities."

Sec. 2. This act shall apply 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 4th day of June, 1991.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives