

GENERAL ASSEMBLY OF NORTH CAROLINA  
1991 SESSION

CHAPTER 229  
HOUSE BILL 635

AN ACT TO AUTHORIZE THE CITY OF RALEIGH TO LEVY A MOTOR  
VEHICLE TAX NOT TO EXCEED FIFTEEN DOLLARS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-97(a), as amended by Chapter 998 of the 1987 Session Laws (Reg. Sess. 1988), 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 ~~ten dollars (\$10.00)~~ fifteen dollars (\$15.00) per year or part thereof 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."

Sec. 2. This act applies to the City of Raleigh only.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 5th day of June,  
1991.

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James C. Gardner  
President of the Senate

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Daniel Blue, Jr.  
Speaker of the House of Representatives