

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 1196

Short Title: Raise Municipal Taxi Tax.

(Public)

Sponsors: Representative Moore.

Referred to: Transportation.

April 27, 1993

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE MAXIMUM TAX THAT MUNICIPALITIES MAY LEVY ON TAXICABS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-97 reads as rewritten:

"§ 20-97. ~~Taxes~~ Local motor vehicle taxes; taxes compensatory; no additional tax; tax; appropriation.

(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 Local Taxes. - No county may levy a license or privilege tax upon any motor vehicle licensed by the State of North Carolina, or upon any franchise motor vehicle carrier taxed under this Article. No municipality may levy a license or privilege tax upon any motor vehicle licensed by the State or upon any franchise motor vehicle carrier taxed under this Article, except as provided in this subsection.~~

A municipality may levy an annual tax on vehicles resident in the municipality and an additional annual tax on vehicles operated in the municipality as taxicabs. A tax on vehicles resident in the City of Durham may not exceed one dollar (\$1.00) a year. A tax on vehicles resident in any other municipality may not exceed five dollars (\$5.00) a year. A tax on taxicabs operated in a municipality may not exceed one hundred dollars (\$100.00) a year in addition to the tax on resident vehicles.  
~~except that cities and towns other than the City of Durham may levy not more than five dollars (\$5.00) per year upon any vehicle resident therein, and except that the City of~~

1 ~~Durham may levy not more than one dollar (\$1.00) per year upon any vehicle resident~~  
2 ~~therein. Provided, further, that cities and towns may levy, in addition to the amounts~~  
3 ~~hereinabove provided for, a sum not to exceed fifteen dollars (\$15.00) per year upon~~  
4 ~~each vehicle operated in such city or town as a taxicab.~~

5 (a1) to (a5). Repealed by Session Laws 1983, c. 188, s. 2, effective April 18, 1983.

6 (b) Taxes Compensatory; No Additional Tax on Carriers. – All taxes levied  
7 under this Article are intended as compensatory taxes for the use and privileges of the  
8 public highways of this State. These taxes shall be paid by the Commissioner to the  
9 State Treasurer, to be credited to the Highway Fund. No additional franchise tax,  
10 license tax, or other fee shall be imposed by the State against any franchise motor  
11 vehicle carrier taxed under this Article nor shall any county, city or town impose a franchise  
12 tax or other fee upon them, except that cities and towns may levy a license tax not in excess of  
13 fifteen dollars (\$15.00) per year on each vehicle operated in such city as a taxicab as provided  
14 in subsection (a) hereof. Article.

15 (c) Appropriation. – In addition to the appropriation carried in the appropriations  
16 act there shall be appropriated to the Motor Vehicle Division the additional sum of  
17 fifteen thousand dollars (\$15,000) from the State highway fund: Provided, that such  
18 additional sum shall be made available only in the event that the regular appropriation is  
19 insufficient and it shall be determined by the Director of the Budget that such additional  
20 amount is necessary to carry out the provisions of this Article."

21 Sec. 2. This act becomes effective July 1, 1993.