

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 874  
Second Edition Engrossed 7/18/93

Short Title: Durham MV Tax Upped.

(Local)

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Sponsors: Representative Michaux.

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Referred to: Finance.

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April 12, 1993

A BILL TO BE ENTITLED

1 AN ACT TO INCREASE THE MOTOR VEHICLES TAX THAT MAY BE LEVIED  
2 BY THE CITY OF DURHAM AND TO ALLOW ALLEGHANY COUNTY TO  
3 LEVY A MOTOR VEHICLES TAX.  
4

5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 20-97(a) reads as rewritten:

7 "(a) All taxes levied under the provisions of this Article are intended as  
8 compensatory taxes for the use and privileges of the public highways of this State, and  
9 shall be paid by the Commissioner to the State Treasurer, to be credited by him to the  
10 State Highway Fund; and no county or municipality shall levy any license or privilege  
11 tax upon any motor vehicle licensed by the State of North Carolina, except that cities  
12 and towns ~~other than the City of Durham~~ may levy not more than five dollars (\$5.00) per  
13 year upon any vehicle resident ~~therein, and except that the City of Durham may levy not~~  
14 ~~more than one dollar (\$1.00) per year upon any vehicle resident therein.~~ Provided, further,  
15 that cities and towns may levy, in addition to the amounts hereinabove provided for, a  
16 sum not to exceed fifteen dollars (\$15.00) per year upon each vehicle operated in such  
17 city or town as a taxicab."

18 Sec. 1.1. G.S. 20-97(a), as rewritten by Section 1 of this act, reads as  
19 rewritten:

20 "(a) All taxes levied under the provisions of this Article are intended as  
21 compensatory taxes for the use and privileges of the public highways of this State, and  
22 shall be paid by the Commissioner to the State Treasurer, to be credited by him to the  
23 State Highway Fund; and no county or ~~municipality~~ municipality, other than Alleghany

1 County, shall levy any license or privilege tax upon any motor vehicle licensed by the  
2 State of North Carolina, except that cities and towns may levy not more than five dollars  
3 (\$5.00) per year upon any vehicle ~~resident.~~ resident, and except that Alleghany County  
4 may levy not more than ten dollars (\$10.00) per year upon any vehicle resident.  
5 Provided, further, that cities and towns may levy, in addition to the amounts  
6 hereinabove provided for, a sum not to exceed fifteen dollars (\$15.00) per year upon  
7 each vehicle operated in such city or town as a taxicab."

8           Sec. 1.2. Section 1.1 of this act applies to Alleghany County only.

9           Sec. 2. This act is effective upon ratification.