

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 822

Short Title: Charlotte/Matthews Vehicle Tax.

(Local)

Sponsors: Senators Winner of Mecklenburg and Richardson.

Referred to: Local Government and Regional Affairs.

April 12, 1993

A BILL TO BE ENTITLED

1 AN ACT TO INCREASE THE MAXIMUM MOTOR VEHICLE TAX THAT CAN
2 BE LEVIED IN THE CITY OF CHARLOTTE AND THE TOWN OF
3 MATTHEWS AND TO PROVIDE THAT THE PROCEEDS OF THE
4 ADDITIONAL TAX MAY BE USED ONLY FOR PUBLIC TRANSPORTATION.
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6 The General Assembly of North Carolina enacts:

7 Section 1. G.S. 20-97(a), as amended by Chapter 1009 of the 1985 Session
8 Laws and Chapter 209 of the 1991 Session Laws, reads as rewritten:

9 "(a) All taxes levied under the provisions of this Article are intended as
10 compensatory taxes for the use and privileges of the public highways of this State, and
11 shall be paid by the Commissioner to the State Treasurer, to be credited by him to the
12 State Highway Fund; and no county or municipality shall levy any license or privilege
13 tax upon any motor vehicle licensed by the State of North Carolina, except that cities
14 and towns other than the City of Durham may levy not more than ~~twenty-five dollars~~
15 ~~(\$25.00)~~ thirty dollars (\$30.00) per year upon any vehicle resident therein, and except
16 that the City of Durham may levy not more than one dollar (\$1.00) per year upon any
17 vehicle resident therein. Provided, further, that cities and towns may levy, in addition to
18 the amounts hereinabove provided for, a sum not to exceed fifteen dollars (\$15.00) per
19 year upon each vehicle operated in such city or town as a taxicab. Provided, further that
20 any tax levied in excess of twenty dollars (\$20.00) per year per vehicle by the City of
21 Charlotte and any tax levied in excess of five dollars (\$5.00) per year per vehicle by the
22 Town of Matthews shall be dedicated to and may ~~only~~ be expended only for public
23 transit systems and transit-related activities."

1 Sec. 2. This act applies to the City of Charlotte and the Town of Matthews
2 only.
3 Sec. 3. This act is effective upon ratification.