

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

S

2

SENATE BILL 822
House Committee Substitute Favorable 6/28/93

Short Title: Charlotte/Matthews Vehicle Tax.

(Local)

Sponsors:

Referred to:

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 MASS
5 TRANSPORTATION.
6

7 The General Assembly of North Carolina enacts:

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

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

1 Town of Matthews shall be dedicated to and may ~~only~~ be expended only for public
2 mass transit systems and mass transit-related activities."

3 Sec. 2. This act applies to the City of Charlotte and the Town of Matthews
4 only.

5 Sec. 3. This act is effective upon ratification.