

GENERAL ASSEMBLY OF NORTH CAROLINA  
1995 SESSION

CHAPTER 465  
SENATE BILL 407

AN ACT TO EXEMPT TRAILERS FROM THE PAYMENT OF THE GLOBAL  
TRANSPARK TEMPORARY ZONE VEHICLE REGISTRATION TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 158-42(a) reads as rewritten:

"(a) Levy. – The Commission may, by resolution, after not less than 10 days' public notice and a public hearing, levy an annual registration tax of five dollars (\$5.00) on motor vehicles with a tax situs within the Zone. A tax levied under this section is in addition to any other motor vehicle license or registration tax.

The tax applies to vehicles required to pay a tax under G.S. ~~20-88-20-88~~, except trailers, and G.S. 20-87(1), (2), (4), (5), (6), and (7). The tax situs of a motor vehicle for the purpose of this section is its ad valorem tax situs. If the vehicle is not subject to ad valorem tax, its tax situs for the purpose of this section is the ad valorem tax situs it would have if it were subject to ad valorem tax."

Sec. 2. This act becomes effective October 1, 1995.

In the General Assembly read three times and ratified this the 20th day of July, 1995.

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Dennis A. Wicker  
President of the Senate

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Harold J. Brubaker  
Speaker of the House of Representatives