

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 635
Second Edition Engrossed 4/23/91

Short Title: Raleigh MV Tax Upped.

(Local)

Sponsors: Representatives Fussell; Hensley, Jordan, and Stamey.

Referred to: Finance.

April 9, 1991

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE CITY OF RALEIGH TO LEVY A MOTOR
VEHICLE TAX NOT TO EXCEED FIFTEEN DOLLARS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-97(a), as amended by Chapter 998 of the 1987 Session
Laws (Reg. Sess. 1988), reads as rewritten:

"(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 license or privilege
tax upon any motor vehicle licensed by the State of North Carolina, except that cities
and towns other than the City of Durham may levy not more than ~~ten dollars (\$10.00)~~
fifteen dollars (\$15.00) per year or part thereof upon any vehicle resident therein, and
except that the City of Durham may levy not more than one dollar (\$1.00) per year upon
any vehicle resident therein. Provided, further, that cities and towns may levy, in
addition to the amounts hereinabove provided for, a sum not to exceed fifteen dollars
(\$15.00) per year upon each vehicle operated in such city or town as a taxicab."

Sec. 2. This act applies to the City of Raleigh only.

Sec. 3. This act is effective upon ratification.