

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

H

1

HOUSE BILL 874

Short Title: Durham MV Tax Upped.

(Local)

Sponsors: Representative Michaux.

Referred to: Finance.

April 12, 1993

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE MOTOR VEHICLES TAX THAT MAY BE LEVIED
BY THE CITY OF DURHAM.

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-97(a) 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 five dollars (\$5.00) per year 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 is effective upon ratification.