

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 407

Short Title: Some Trailers/No TransPark Vehicle Fee.

(Public)

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Sponsors: Senator Perdue.

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Referred to: Finance

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March 20, 1995

A BILL TO BE ENTITLED

1 AN ACT TO EXEMPT BOAT AND FARM TRAILERS FROM THE PAYMENT OF  
2 THE GLOBAL TRANSPARK TEMPORARY ZONE VEHICLE REGISTRATION  
3 TAX.  
4

5 The General Assembly of North Carolina enacts:

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

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

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

16 Sec. 2. This act is effective upon ratification.