

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 101

Short Title: Greensboro MV Tax.

(Local)

Sponsors: Senators Martin of Guilford; and Seymour.

Referred to: Finance.

February 19,1991

A BILL TO BE ENTITLED

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

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)~~ ten dollars (\$10.00) 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. All revenues derived from the fee levied pursuant to this section shall be allocated only for local public transportation purposes."

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

Sec. 3. This act is effective upon ratification.