

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 433  
HOUSE BILL 813

AN ACT TO PERMIT THE CITY OF CHARLOTTE AND THE INCORPORATED CITIES AND TOWNS IN THE COUNTIES OF BUNCOMBE, CUMBERLAND, DAVIDSON, JOHNSTON, MADISON, McDOWELL, NEW HANOVER, PENDER, TRANSYLVANIA, AND YANCEY, TO INCREASE THEIR LICENSE TAX LEVY ON MOTOR VEHICLES.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 20-97(a) is rewritten in its entirety to read as follows:

"(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 the use of any motor vehicle licensed by the State of North Carolina, except that cities and towns, other than the City of Charlotte and all incorporated cities and towns in the counties of Buncombe, Cumberland, Davidson, Johnston, Madison, McDowell, New Hanover, Pender, Transylvania, and Yancey, may levy not more than one dollar (\$1.00) per year upon any such vehicle resident therein, and the City of Charlotte and all incorporated cities and towns in the counties of Buncombe, Cumberland, Davidson, Johnston, Madison, McDowell, New Hanover, Pender, Transylvania, and Yancey, may levy not more than five dollars (\$5.00) per year upon any such vehicle resident therein: Provided, however, 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 only to the City of Charlotte and to the incorporated cities and towns in the counties of Buncombe, Cumberland, Davidson, Johnston, Madison, McDowell, New Hanover, Pender, Transylvania, and Yancey.

**Sec. 3.** This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 25th day of May, 1977.