

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 188  
HOUSE BILL 428

AN ACT TO PERMIT ALL INCORPORATED CITIES AND TOWNS OTHER  
THAN THE CITY OF DURHAM TO LEVY AUTO TAXES OF NOT MORE  
THAN FIVE DOLLARS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-97(a) is rewritten to read:

"(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. G.S. 20-97(a1), G.S. 20-97(a2), G.S. 20-97(a3), G.S. 20-97(a4), and G.S. 20-97(a5) are repealed.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 18th day of April, 1983.