

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 75  
HOUSE BILL 217

AN ACT TO ALLOW THE TOWN OF WINDSOR TO COLLECT ON MOTOR  
VEHICLES A TAX OF NOT MORE THAN TWO DOLLARS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-97(a) and G.S. 20-97(a1) are deleted and the following inserted in lieu thereof:

"(a) All taxes levied under the provisions of this Article are intended as compensatory taxes for the use and privileges of 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 in the State of North Carolina except as provided in this section.

(a1) Notwithstanding the prohibition of subsection (a) of this section, the following cities and towns may levy a tax of not more than five dollars (\$5.00) per year on any vehicle resident therein:

- (1) All incorporated cities and towns in Buncombe, Cumberland, Dare, Davidson, Granville, Johnston, Lenoir, Madison, McDowell, New Hanover, Pender, and Yancey counties.
- (2) The Town of Battleboro, the City of Brevard, the Town of Bridgeton, the Town of Cape Carteret, the Town of Chadbourn, the City of Charlotte, the Town of Fairmont, the Town of Farmville, the Town of Fountain, the City of Greenville, the City of Hendersonville, the Town of Jamestown, the Town of Kenansville, the Town of Magnolia, the Town of Mount Olive, the Town of Parkton, the Town of Plymouth, the Town of Raeford, the City of Raleigh, the Town of Rose Hill, the Town of Stoneville, the Town of Wallace, the Town of Williamston, and the City of Winston-Salem.

(a2) Notwithstanding the prohibition of subsection (a) of this section, the following cities and towns may levy a tax of not more than three dollars (\$3.00) per year on any vehicle resident therein:

The Town of Bethel, the City of Concord in Cabarrus County, the Town of Elizabethtown, the Town of Enfield, the Town of Garner, the City of Henderson, the Town of Jackson, the Town of Mebane, the City of Roanoke Rapids, the Town of Weldon, the Town of Wendell, and the Town of Zebulon.

(a3) Notwithstanding the prohibition of subsection (a) of this section, the following cities and towns may levy a tax of not more than two dollars (\$2.00) per year on any vehicle resident therein:

The Town of Franklinton and the Town of Windsor.

(a4) Notwithstanding the prohibition of subsection (a) of this section, the following cities and towns may levy a tax of not more than one dollar (\$1.00) per year on any vehicle resident therein:

All cities and towns not included in subsections (a1), (a2), or (a3) of this section.

(a5) Notwithstanding the prohibition of subsection (a) of this section, cities and towns may levy in addition to the amounts hereinabove provided for, not more than fifteen dollars (\$15.00) per year on each vehicle operated in the city or town as a taxicab."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 17th day of March, 1983.