

GENERAL ASSEMBLY OF NORTH CAROLINA  
1995 SESSION

CHAPTER 741  
SENATE BILL 1165

AN ACT TO ALLOW COUNTIES TO REMOVE VEHICLE REGISTRATION TAX  
BLOCK UPON FULL PAYMENT OF PROPERTY TAXES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 20-50.4 reads as rewritten:

**"§ 20-50.4. Division to refuse to register vehicles on which taxes are delinquent.**

Upon receiving the list of motor vehicle owners and motor vehicles sent by county tax collectors pursuant to G.S. 105-330.7, the Division shall refuse to register for the owner named in the list any vehicle identified in the list until either the vehicle owner presents the Division with a paid tax receipt identifying the vehicle for which registration was ~~refused~~, ~~refused~~ or the county certifies to the Division that the tax has been paid. The Division shall not refuse to register a vehicle for a person, not named in the list, to whom the vehicle has been transferred in good faith. Where a motor vehicle owner named in the list has transferred the registration plates from the motor vehicle identified in the list to another motor vehicle pursuant to G.S. 20-64 during the first vehicle's tax year, the Division shall refuse registration of the second vehicle until the vehicle owner presents the Division with a paid tax receipt identifying the vehicle from which the plates were ~~transferred~~, ~~transferred~~ or the county certifies to the Division that the tax has been paid. The certification must be in the form and contain the information required by the Division."

Sec. 2. Effective December 1, 1996, G.S. 20-50.4 reads as rewritten:

**"§ 20-50.4. (V2) (Effective December 1, 1996) Division to refuse to register vehicles on which taxes are delinquent and when there is a failure to meet court-ordered child support obligations.**

(a) Delinquent Property Taxes. – Upon receiving the list of motor vehicle owners and motor vehicles sent by county tax collectors pursuant to ~~G.S. 105-330.7~~ or a report from a child support enforcement agency that sanctions pursuant to ~~G.S. 110-142.2(a)(3)~~ have been imposed, ~~G.S. 105-330.7~~, the Division shall refuse to register for the owner named in the list any vehicle identified in the list until either the vehicle owner presents the Division with a paid tax receipt identifying the vehicle for which registration was refused or, ~~if the owner was on the report furnished by a child support enforcement agency, the Division shall refuse to register a vehicle for the owner until such time as the Division receives certification pursuant to G.S. 110-142.2.~~ or the county certifies to the Division that the tax has been paid. ~~The~~ ~~Division~~ shall not refuse to register a vehicle for a person, not named in the list, to whom the vehicle has been transferred in good faith. Where a motor vehicle owner named in the list has

transferred the registration plates from the motor vehicle identified in the list to another motor vehicle pursuant to G.S. 20-64 during the first vehicle's tax year, the Division shall refuse registration of the second vehicle until the vehicle owner presents the Division with a paid tax receipt identifying the vehicle from which the plates were ~~transferred~~ transferred or the county certifies to the Division that the tax has been paid. The certification must be in the form and contain the information required by the Division.

(b) Delinquent Child Support Obligations. – Upon receiving a report from a child support enforcement agency that sanctions pursuant to G.S. 110-142.2(a)(3) have been imposed, the Division shall refuse to register a vehicle for the owner named in the report until the Division receives certification pursuant to G.S. 110-142.2 that the payments are no longer considered delinquent."

Sec. 3. Section 2 of this act becomes effective December 1, 1996. The remainder of this act is effective upon ratification. Section 1 of this act is repealed December 1, 1996.

In the General Assembly read three times and ratified this the 21st day of June, 1996.