

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1991

CHAPTER 838
HOUSE BILL 1349

AN ACT TO AUTHORIZE THE CITY OF KINSTON TO IMPOSE A TAX ON
MOTOR VEHICLES OF UP TO FIFTEEN 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)~~ fifteen dollars (\$15.00) 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. This act applies only to the City of Kinston.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 2nd day of July, 1992.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives