

March 11, 2009

**S 543. DURHAM MOTOR VEHICLE TAX.** Filed 3/11/09. *TO AUTHORIZE THE CITY OF DURHAM TO COLLECT A MUNICIPAL TAX FOR PUBLIC TRANSPORTATION OF TEN DOLLARS ON VEHICLES RESIDENT IN THE CITY.*

Repeals Article 3 (appears to intend to repeal Article 3 in Chapter V, Privilege License Tax) of the Durham City Charter, SL 1975-671, and enacts a new Article 3A, "Other Taxes," to authorize that Durham may levy a tax up to \$5 upon any vehicle resident in the city, which is in addition to the general municipal vehicle tax. The proceeds of the tax must be used for financing, constructing, operating, and maintaining local public transportation systems. Prohibits the city from using the proceeds to supplant or replace existing funds or other resources for public transportation systems. Amends GS 20-97(c) to delete that this section, which authorizes a city or town that operates a public transportation system to levy a tax up to \$5 per year upon any vehicle resident in the city or town, does not apply to Durham.

Effective on the date that Durham levies the additional vehicle tax, repeals Section 1 of SL 2003-329 (raised the general municipal vehicle tax to up to \$10), Section 1 of SL 2004-103 (extended the expiration date of the general municipal vehicle tax), and SL 2008-31 (set the expiration date for the general municipal vehicle tax as June 30, 2009).

**Intro. by McKissick.**

DURHAM, ORANGE, WAKE

April 2, 2009

**S 543. DURHAM MOTOR VEHICLE LEVY (NEW).** Filed 3/11/09. Senate committee substitute makes the following changes to 1st edition. Clarifies that repealed Section 1 of SL 2003-329, Section 1 of SL 2004-103, and SL 2008-31, authorized the City of Durham to levy up to \$10 per year for general purposes. Provides that this repeal does not affect the city's authority to levy the \$5 General Municipal Vehicle Tax in accordance with GS 20-97(b). Clarifies that the act applies to the City of Durham only. Provides that the act does not affect the rights or liabilities of the state, a taxpayer, or another person under a statute amended or repealed by this act nor does it affect the right to any refund or credit of a tax accrued under the amended or repealed statute before the effective date.

June 10, 2009

**S 543. DURHAM MOTOR VEHICLE LEVY.** Filed 3/11/09. House committee substitute makes technical changes to 2nd edition.

June 25, 2009

**SL 2009-166 (S 543). DURHAM MOTOR VEHICLE LEVY. AN ACT TO AUTHORIZE THE CITY OF DURHAM TO COLLECT A MUNICIPAL TAX FOR PUBLIC TRANSPORTATION OF TEN DOLLARS ON VEHICLES RESIDENT IN THE CITY.** Summarized in *Daily Bulletin* 3/11/09, 4/2/09, and 6/10/09. Enacted June 25, 2009. Section 1 is effective when the City of Durham levies a tax under Section 2. The remainder is effective June 25, 2009.