



CHAPTER 105
ARTICLE 50 - REGIONAL TRANSIT AUTHORITY VEHICLE RENTAL TAX

N.C.G.S. § 105-550.

Definitions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:37 UTC	SOURCE FINGERPRINT baade1e63871937941085340 - d366139f89863d51e1b74f39 - 94843a77d542dda1
--	---	---	--

The definitions in G.S. 105-164.3 and the following definitions apply in this Article:

Authority. - A regional public transportation authority or a regional transportation authority created pursuant to Article 26 or Article 27 of Chapter 160A of the General Statutes.

Long-term lease or rental. - Defined in G.S. 105-187.1.

Motorcycle. - Defined in G.S. 20-4.01.

Repealed by Session Laws 1998-98, s. 33, effective August 14, 1998.

Public transportation system. - Any combination of real and personal property established for purposes of public transportation. The systems may include one or more of the following: structures, improvements, buildings, equipment, vehicle parking or passenger transfer facilities, railroads and railroad rights-of-way, rights-of-way, bus services, shared-ride services, high-occupancy vehicle facilities, car-pool and vanpool programs, voucher programs, telecommunications and information systems, integrated fare systems, bus lanes, and busways. The term does not include, however, streets, roads, or highways except to the extent they are dedicated to public transportation vehicles or to the extent they are necessary for access to vehicle parking or passenger transfer facilities.

Short-term lease or rental. - Defined in G.S. 105-187.1.

U-drive-it vehicle. - Defined in G.S. 20-4.01. (1997-417, s. 3; 1998-98, s. 33; 1999-452, s. 26; 2019-69, s. 4.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-164.3		<i>"The definitions in"</i>
G.S. 105-187.1	(null)(2)	<i>"lease or rental. - Defined in"</i>
G.S. 20-4.01	(null)(3)	<i>"Motorcycle. - Defined in"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-550 (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

