



CHAPTER 105
ARTICLE 50 - REGIONAL TRANSIT AUTHORITY VEHICLE RENTAL TAX

N.C.G.S. § 105-555.

Repeal of tax or decrease in tax rate.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 01:27 UTC	e7942cb5c3a6a28a4b937078 - 8871dc478285e075d066b321 - 500400be0d63c01b

The board of trustees of an Authority may repeal a tax levied under this Article or decrease the tax rate of a tax levied under this Article. The same restrictions that apply to the levy of a tax or an increase in a tax rate under this Article apply to the repeal of the tax or a decrease in the tax rate.

A tax repeal or a tax decrease becomes effective on the date set by the board of trustees in the resolution repealing or decreasing the tax. The effective date must be on the first day of a month and may not be earlier than the first day of the second month after the board of trustees adopts the resolution. Repeal or decrease of a tax levied under this Article does not affect the rights or liabilities of an Authority, a taxpayer, or another person arising before the repeal or decrease. (1997-417, s. 3.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-555 (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.

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