



CHAPTER 20

ARTICLE 3 - MOTOR VEHICLE ACT OF 1937

N.C.G.S. § 20-97.

Taxes credited to Highway Fund; municipal vehicle taxes.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2015-241, s. 29.27A(a) — thirty-second act in the lineage	21 September 2026, 02:48 UTC	4f7ff2c47b7738d1562d89f1 - 26925432a23ab34e9b08df10 - cbaac197acbdcedcde

§ 20-97(a) State Taxes to Highway Fund. - All taxes levied under this Article are compensatory taxes for the use and privileges of the public highways of this State. The taxes collected shall be credited to the State Highway Fund. Except as provided in this section, no county or municipality shall levy any license or privilege tax upon any motor vehicle licensed by the State.

§ 20-97(b) Repealed by Session Laws 2015-241, s. 29.27A(a), effective July 1, 2016.

§ 20-97(b1) Municipal Vehicle Tax. - A city or town may levy an annual municipal vehicle tax upon any vehicle resident in the city or town. The aggregate annual municipal vehicle tax levied, including any annual municipal vehicle tax authorized by local legislation, may not exceed thirty dollars (\$30.00) per vehicle. A city or town may use the net proceeds from the municipal vehicle tax as follows:

- (1) General purpose. - Not more than five dollars (\$5.00) of the tax levied may be used for any lawful purpose.
- (2) Public transportation. - Not more than five dollars (\$5.00) of the tax levied may be used for financing, constructing, operating, and maintaining local public transportation systems. This subdivision only applies to a city or town that operates a public transportation system as defined in G.S. 105-550.

- (3) Public streets. - The remainder of the tax levied may be used for maintaining, repairing, constructing, reconstructing, widening, or improving public streets in the city or town that do not form a part of the State highway system.

§ 20-97(c) Repealed by Session Laws 2015-241, s. 29.27A(a), effective July 1, 2016.

§ 20-97(d) Municipal Taxi Tax. - Cities and towns may levy a tax of not more than fifteen dollars (\$15.00) per year upon each vehicle operated in the city or town as a taxicab. The proceeds of the tax may be used for any lawful purpose.

§ 20-97(e) No Additional Local Tax. - No county, city or town may impose a franchise tax, license tax, or other fee upon a motor carrier unless the tax is authorized by this section.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I 32 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.



Nº	YEAR	ACT	CHARACTER
01	1937	c. 407, s. 61	ENACTED
02	1941	c. 36	AMENDED
03	1943	c. 639, ss. 3, 4	AMENDED
04	1975	c. 716, s. 5	AMENDED
05	1977	c. 433, s. 1	AMENDED
06	1977	c. 880, s. 1	AMENDED
07	1979	c. 173, s. 1	AMENDED
08	1979	c. 216, s. 1	AMENDED
09	1979	c. 217	AMENDED
10	1979	c. 248, s. 1	AMENDED
11	1979	c. 398	AMENDED

12	1979	c. 400, s. 1	AMENDED
13	1979	c. 458	AMENDED
14	1979	c. 530, s. 1	AMENDED
15	1979	c. 790	AMENDED
16	1979	2nd Sess., c. 1152	AMENDED
17	1979	c. 1153, s. 1	AMENDED
18	1979	c. 1155, s. 1	AMENDED
19	1979	c. 1189	AMENDED
20	1979	c. 1308, s. 1	AMENDED
21	1981	cc. 74, 129, 210, 228, 310, 311, 312, 315, 368, 370, s. 10	AMENDED
22	1981	c. 415, s. 10	AMENDED
23	1981	cc. 857, 858, 991	AMENDED
24	1981	1981 (Reg. Sess., 1982), cc. 1202, 1250	AMENDED
25	1983	cc. 9, 75	AMENDED
26	1983	c. 106, s. 1	AMENDED
27	1983	c. 188, ss. 1, 2	AMENDED
28	1993	c. 321, s. 146, c. 479, s. 4	AMENDED
29	1993	c. 456, s. 1	AMENDED
30	1997	S.L. 1997-417, s. 2	AMENDED
31	2009	S.L. 2009-166, s. 2(b)	AMENDED
32	2015	S.L. 2015-241, s. 29.27A(a)	AMENDED

APPARATUS II
1 AUTHORITY

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. 105-550	(b1)(2)	"public transportation system as defined in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 20-97 (2015).

PINPOINT

N.C. Gen. Stat. § 20-97(a) (2015).

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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1937, c. 407, s. 61; 1941, c. 36; 1943, c. 639, ss. 3, 4; 1975, c. 716, s. 5; 1977, c. 433, s. 1; c. 880, s. 1; 1979, c. 173, s. 1; c. 216, s. 1; c. 217; c. 248, s. 1; c. 398; c. 400, s. 1; c. 458; c. 530, s. 1; c. 790; 1979, 2nd Sess., c. 1152; c. 1153, s. 1; c. 1155, s. 1; c. 1189; c. 1308, s. 1; 1981, cc. 74, 129, 210, 228, 310, 311, 312, 315, 368, 370, s. 10; c. 415, s. 10; cc. 857, 858, 991; 1981 (Reg. Sess., 1982), cc. 1202, 1250; 1983, cc. 9, 75; c. 106, s. 1; c. 188, ss. 1, 2; 1993, c. 321, s. 146, c. 479, s. 4; c. 456, s. 1; 1997-417, s. 2; 2009-166, s. 2(b); 2015-241, s. 29.27A(a).)

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