

Article 43.

Local Government Sales and Use Taxes for Public Transportation.

Part 1. General.

**§ 105-506. Short title; purpose.**

This Article is the Local Government Public Transportation Sales Tax Act and may be cited by that name. This Article gives the counties and transportation authorities of this State an opportunity to obtain an additional source of revenue with which to meet their needs for financing local public transportation systems. It provides them with authority to levy sales and use taxes. All such taxes must be approved in a referendum. (1997-417, s. 1; 2009-527, s. 2(a), (b).)