

Article 51.

Regional Transit Authority Registration Tax.

**§ 105-560. Definitions.**

- (1) Authority. – Any of the following:
  - a. A public transportation authority created pursuant to Article 25 of Chapter 160A of the General Statutes that includes two or more counties.
  - b. A regional public transportation authority created pursuant to Article 26 of Chapter 160A of the General Statutes.
  - c. A regional transportation authority created pursuant to Article 27 of Chapter 160A of the General Statutes.
- (2) Board of trustees. – The governing body of an Authority.
- (3) Public transportation system. – Defined in G.S. 105-550. (1997-417, s. 4.)