

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

S

D

SENATE DRS35186-LBx-237A\* (3/13)

Short Title: Conform Deadline to Registration/Inspection.

(Public)

Sponsors: Senator Stevens.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO CONFORM DEADLINES FOR LEVYING, REPEALING, INCREASING, OR  
3 DECREASING THE REGIONAL TRANSIT AUTHORITY REGISTRATION TAX TO  
4 THE DMV REGISTRATION RENEWAL SCHEDULE ADOPTED UNDER THE NEW  
5 ELECTRONIC MOTOR VEHICLE INSPECTION SYSTEM.

6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** G.S. 105-562(a) reads as rewritten:

8 "(a) Collection. – A tax or a tax increase levied under this Article becomes effective on  
9 the date set by the board of trustees in the resolution levying the tax or the tax increase. The  
10 effective date must be the first day of a month and may not be earlier than the first day of the  
11 ~~third-sixth~~ calendar month after the board of trustees adopts the resolution. To the extent the tax  
12 applies to vehicles whose tax situs is in a county the entire area of which is within the  
13 jurisdiction of the Authority, the Division of Motor Vehicles shall collect and administer the  
14 tax. To the extent the tax applies to vehicles whose tax situs is in a county that is only partially  
15 within the jurisdiction of the county, the Authority shall collect and administer the tax. The  
16 Authority may contract with one or more local governments in its jurisdiction to collect the tax  
17 on its behalf.

18 Upon receipt of the resolutions under G.S. 105-561, the Division of Motor Vehicles shall  
19 proceed to collect and administer the tax as provided in this Article. The tax is due at the same  
20 time and subject to the same restrictions as in G.S. 20-87(1), (2), (4), (5), (6), and (7) and  
21 G.S. 20-88. The Division of Motor Vehicles may adopt rules to carry out its responsibilities  
22 under this Article."

23 **SECTION 2.** G.S. 105-563 reads as rewritten:

24 "**§ 105-563. Modification or repeal of tax.**

25 The Board of Trustees may, by resolution, repeal the levy of the tax under this Article or  
26 decrease the amount of the tax, under the same procedures and subject to the same limitations  
27 as provided in G.S. 105-561. A tax repeal or a tax decrease becomes effective on the date set by  
28 the board of trustees in the resolution repealing or decreasing the tax. The effective date must  
29 be on the first day of a month and may not be earlier than the first day of the ~~third-sixth~~  
30 calendar month after the board of trustees adopts the resolution. Repeal or decrease of a tax  
31 levied under this Article does not affect the rights or liabilities of an Authority, a taxpayer, or  
32 another person arising before the repeal or decrease."

33 **SECTION 3.** This act is effective when it becomes law.

