

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

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SENATE BILL 631*

Short Title: Conform Deadline to Registration/Inspection. (Public)

Sponsors: Senators Stevens; Bingham and Goss.

Referred to: Finance.

March 17, 2009

A BILL TO BE ENTITLED

AN ACT TO CONFORM DEADLINES FOR LEVYING, REPEALING, INCREASING, OR
DECREASING THE REGIONAL TRANSIT AUTHORITY REGISTRATION TAX TO
THE DMV REGISTRATION RENEWAL SCHEDULE ADOPTED UNDER THE NEW
ELECTRONIC MOTOR VEHICLE INSPECTION SYSTEM.

The General Assembly of North Carolina enacts:

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

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

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

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

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

The Board of Trustees may, by resolution, repeal the levy of the tax under this Article or decrease the amount of the tax, under the same procedures and subject to the same limitations as provided in G.S. 105-561. 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 ~~third~~-sixth calendar 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."

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

