

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 81\*

Short Title: Public Transit Parking Tax.

(Public)

Sponsors: Representatives Lineberry; and Bowie.

Referred to: Transportation.

February 18, 1991

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE COUNTIES THAT ARE ORGANIZERS OF A PUBLIC TRANSPORTATION AUTHORITY TO LEVY A PARKING PRIVILEGE TAX.

The General Assembly of North Carolina enacts:

Section 1. Chapter 105 of the General Statutes is amended by adding a new Article to read:

**"ARTICLE 5C.**  
**"PARKING PRIVILEGE TAX.**

**"§ 105-187.30. Purpose.**

The purpose of this Article is to authorize counties that are organizers of a regional public transportation authority to levy a tax on the privilege of providing parking. The regional transportation authority must use the proceeds of the tax as provided by G.S. 160A-610.

**"§ 105-187.31. Definitions.**

The following definitions apply in this Article:

(1) Authority. – Defined in G.S. 160A-601(1).

(2) Parking space. – An area designated primarily for the purpose of parking a motor vehicle.

**"§ 105-187.32. Privilege tax on parking.**

(a) Levy. After receiving a resolution from the authority supporting levy of a parking privilege tax, a county that is an organizer of an authority may levy by vote of the county commissioners a privilege tax on parking spaces. The tax shall not exceed sixty dollars (\$60.00) per space per year. All counties that are organizers of an authority must hold public hearings before levy, increase, decrease, or repeal of the

1 parking privilege tax, after not less than 10 days' public notice. The resolution of the  
2 county levying the tax shall set the effective date of the tax at the first day of the month,  
3 and provide that the tax shall not become effective unless each county which organized  
4 the authority levies the tax. No parking privilege tax shall be levied on parking  
5 ancillary to a private residence.

6 (b) Payment of tax. The parking privilege tax shall be paid yearly to the  
7 county tax collector by the person providing the parking for each space used during the  
8 year for parking.

9 (c) Administration. The county tax collector shall transfer the proceeds of the  
10 tax to the authority. The authority must provide annually to each county that is an  
11 organizer of the authority written documentation of the use of the parking privilege tax  
12 receipts, including a copy of its annual audit required under G.S. 159-34. The county  
13 may retain a portion of the parking privilege tax receipts as reimbursement for the cost  
14 of collection.

15 (d) Repeal. Once levied, the parking privilege tax may be increased,  
16 decreased, or repealed with the approval of the county commissioners of any county that  
17 sponsored the authority. Any repeal or decrease of the tax must take effect at the end of  
18 the fiscal year, and at least three months after the date of repeal. If a county repeals or  
19 decreases the tax, it will remain liable for any outstanding obligations of the authority."

20 Sec. 2. This act is effective upon ratification.