

Ordinance #24-0376
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**ORDINANCE AMENDING CHAPTER 34, LICENSES AND BUSINESS
REGULATIONS, ARTICLE III. MOTOR VEHICLES**

BE IT ORDAINED, by the Mayor and City Council of the City of Winston-Salem as follows:

Section 1: Chapter 34, Article III, Section 34-22, is hereby amended to read as follows:

Sec. 34-22. Tax.

(a) Definitions. For purposes of this section:

(1) Motor vehicle means each and every vehicle designed to run upon the highways which is self-propelled or designed to be self-propelled, excluding, however, vehicles exempted from registration by G.S. 20-51; nonmotorized vehicles pulled by self-propelled vehicles such as trailers, campers, mobile homes and trailers and tractor-trailers; and vehicles listed in the inventory of car dealers.

(2) Resident motor vehicle means any motor vehicle which would, for the purposes of taxability under the provisions of the North Carolina Machinery Act, G.S. 105-271 et seq., have its situs within the city.

(b) Tax imposed. Each motor vehicle which is resident within the city on January 1, the required registration renewal date, or its first registration date, shall be subject to an annual tax of ~~\$15.00~~ \$30.00. The tax shall be imposed for the current fiscal year.

(c) Administration and enforcement. The city may delegate to the county tax supervisor the authority to issue all or part of the tax bills for the tax imposed in this section, and may delegate to the county tax collector the authority to collect all or part of the tax imposed in this section. If so appointed, the tax supervisor, the tax collector, and the county board of equalization and review shall respectively have the powers of listing, assessing, discovery, collection, levy, attachment, garnishment, release and rebate authorized under the Machinery Act, G.S. 105-271 et seq.

Section 2. This ordinance shall become effective July 1, 2024.