



GoTriangle
Special Tax Board
January 20, 2021
10:00 am-10:30 am Eastern Time

Based on NC safer at home executive orders in response to COVID-19, the GoTriangle Special Tax Board will meet remotely on Wednesday, January 20, 2021, at 10:00 a.m.

*Click here to: Join Webex Meeting
Meeting number / Access code: 178 848 1947#
Password: 1234
Or dial: +1 415-655-0003*

- I. **Oaths of Office**
(5 minutes)
- II. **Adoption of Agenda**
(1 minute Sig Hutchinson)
- III. **Election of Special Tax Board Officers**
(5 minutes Sig Hutchinson)
Action Requested: Nominate and elect a Chairperson, Vice-Chair, Secretary & Treasurer.
- IV. **Powers & Duties of the Special Tax Board**
(5 minutes Shelley Read Curran, General Counsel)
- V. **GoTriangle Financial Overview**
(5 minutes Sandra Freeman, CFO)
- VI. **GoTriangle Services**
(5 minutes Patrick Stephens, Chief of Operations)
- VII. **Project Update from the County Transit Plans**
(5 minutes Meg Scully, Planning Manager)
- VIII. **Adjournment**
(1 minute 2021 Chairperson)

from the NC General Statutes

§ 160A-607.1. Special tax board.

(a) The special tax board of an authority shall be composed of two representatives from each of the counties organizing the authority appointed annually by the board of commissioners of each of those counties' members at the first regular meeting thereof in January, except that the initial members shall serve a term beginning on the date that the initial terms of the board of trustees of that authority begin under G.S. 160A-605(b), and ending on the last day of December of that year. Each member of the special tax board must be a member of the board of commissioners of the county by which he was appointed. Membership on the special tax board may be held in addition to the offices authorized by G.S. 128-1 or G.S. 128-1.1. Said representatives shall hold office from their appointment until their successors are appointed and qualified, except that when any member of the special tax board ceases for any reason to be a member of the board of commissioners of the county by which he was appointed, he shall simultaneously cease to be a member of said special tax board. Upon the occurrence of any vacancy on said special tax board, the vacancy shall be filled within 30 days after notice thereof by the board of commissioners of the county having a vacancy in its representation. Each member of the special tax board, before entering upon his duties, shall take and subscribe an oath or affirmation to support the Constitution and laws of the United States and of this State and to discharge faithfully the duties of his office; and a record of each such oath shall be filed in the minutes of the respective participating units of local government.

(b) The special tax board shall meet regularly at such places and on such dates as are determined by the special tax board. The initial meeting shall be called jointly by the chairmen of the boards of commissioners of the counties organizing the authority. Special meetings may be called by the chairman of the special tax board on his own initiative and shall be called by him upon request of two or more members of the board. All members shall be notified in writing at least 24 hours in advance of such meeting. A majority of the members of the special tax board shall constitute a quorum. No vacancy in the membership of the special tax board shall impair the right of a quorum to exercise all the rights and perform all the duties of the special tax board. No action, other than an action to recess or adjourn, shall be taken except upon a majority vote of the entire authorized membership of said special tax board. Each member, including the chairman, shall be entitled to vote on any question.

(c) The special tax board shall elect annually in January from among its members a chairman, vice-chairman, secretary and treasurer, except that initial officers shall be elected at the first meeting of the special tax board. (1989, c. 740, s. 1.)

§ 160A-617. Bonds and notes authorized.

In addition to the powers granted by this Article, the Authority may issue bonds and notes pursuant to the provisions of the Local Government Bond Act and the Local Government Revenue Bond Act for the purpose of financing public transportation systems or any part thereof and to refund such bonds and notes, whether or not in advance of their maturity or earliest redemption date. Any bond order must be approved by resolution adopted by the special tax board of the

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Authority and in the case of a bond order under the Local Government Bond Act also by the board of county commissioners of each county organizing the authority. To pay any bond or note issued under the Local Government Bond Act, the Authority may not pledge the levy of any ad valorem tax, but only a tax or taxes it is authorized to levy. (1989, c. 740, s. 1; 1989 (Reg. Sess., 1990), c. 1024, s. 41; 1991, c. 666, s. 5.)

SUBCHAPTER IX. MULTICOUNTY TAXES.

Article 50.

Regional Transit Authority Vehicle Rental Tax.

§ 105-550. Definitions.

The definitions in G.S. 105-164.3 and the following definitions apply in this Article:

- (1) Authority. - A regional public transportation authority or a regional transportation authority created pursuant to Article 26 or Article 27 of Chapter 160A of the General Statutes.
- (2) Long-term lease or rental. - Defined in G.S. 105-187.1.
- (3) Motorcycle. - Defined in G.S. 20-4.01.
- (4) Repealed by Session Laws 1998-98, s. 33.
- (5) Public transportation system. - Any combination of real and personal property established for purposes of public transportation. The systems may include one or more of the following: structures, improvements, buildings, equipment, vehicle parking or passenger transfer facilities, railroads and railroad rights-of-way, rights-of-way, bus services, shared-ride services, high-occupancy vehicle facilities, carpool and vanpool programs, voucher programs, telecommunications and information systems, integrated fare systems, bus lanes, and busways. The term does not include, however, streets, roads, or highways except to the extent they are dedicated to public transportation vehicles or to the extent they are necessary for access to vehicle parking or passenger transfer facilities.
- (6) Short-term lease or rental. - A lease or rental that is not a long-term lease or rental.
- (7) U-drive-it vehicle. - Defined in G.S. 20-4.01. (1997-417, s. 3; 1998-98, s. 33; 1999-452, s. 26.)

§ 105-551. Tax on gross receipts authorized.

(a) Tax. - The board of trustees of an Authority may levy a privilege tax on a retailer who is engaged in the business of leasing or renting U-drive-it vehicles or motorcycles based on the gross receipts derived by the retailer from the short-term lease or rental of these vehicles. The tax rate must be a percentage and may not exceed five percent (5%). A tax levied under this section applies to short-term leases or rentals made by a retailer whose place of business or



inventory is located within the territorial jurisdiction of the Authority. This tax is in addition to all other taxes.

(b) **Restrictions.** - The board of trustees of an Authority may not levy a tax under this section or increase the tax rate of a tax levied under this section until all of the following requirements have been met:

- (1) The board of trustees has held a public hearing on the tax or the increase in the tax rate after giving at least 10 days' notice of the hearing.
- (2) If the Authority has a special tax board, the special tax board has adopted a resolution approving the levy of the tax or the increase in the tax rate.
- (3) The board of commissioners of each county included in the territorial jurisdiction of the Authority has adopted a resolution approving the levy of the tax or the increase in the tax rate.

(c) **Special Tax District.** - If a regional transportation authority created under Article 27 of Chapter 160A of the General Statutes has not levied the tax under this section or has levied the tax at a rate of less than five percent (5%), it may create a special district that consists of the entire area of one or more counties within its territorial jurisdiction and may levy on behalf of the special district the tax authorized in this section. The rate of tax levied within the special district may not, when combined with the rate levied within the entire territorial jurisdiction of the authority, exceed five percent (5%). The regional transportation authority may not levy or increase a tax within the special district unless the board of commissioners of each county in the special district has adopted a resolution approving the levy or increase.

A special district created pursuant to this subsection is a body corporate and politic and has the power to carry out the purposes of this subsection. The board of trustees of the regional transportation authority created under Article 27 of Chapter 160A of the General Statutes shall serve, ex officio, as the governing body of a special district it creates pursuant to this subsection. The proceeds of a tax levied under this subsection may be used only for the benefit of the special district and only for the purposes provided in G.S. 105-554. Except as provided in this subsection, a tax levied under this subsection is governed by the provisions of this Article. (1997-417, s. 3; 1998-98, s. 34; 1999-445, s. 3; 1999-452, s. 27.)

§ 105-552. Collection and administration of gross receipts tax.

(a) **Effective Date.** - 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 second month after the board of trustees adopts the resolution.

(b) **Collection.** - A tax levied by an Authority under this Article shall be collected by the Authority but shall otherwise be administered in the same manner as the optional gross receipts tax levied by G.S. 105-187.5. Like the optional gross receipts tax, a tax levied under this Article is to be added to the lease or rental price of a U-drive-it vehicle or motorcycle and thereby be paid by the person to whom it is leased or rented.



A tax levied under this Article applies regardless of whether the retailer who leases or rents the U-drive-it vehicle or motorcycle has elected to pay the optional gross receipts tax on the lease or rental receipts from the vehicle. A tax levied under this Article must be paid to the Authority that levied the tax by the date an optional gross receipts tax would be payable to the Secretary of Revenue under G.S. 105-187.5 if the retailer who leases or rents the U-drive-it vehicle or motorcycle had elected to pay the optional gross receipts tax.

(c) Penalties and Remedies. - The penalties and remedies that apply to local sales and use taxes levied under Subchapter VIII of this Chapter apply to a tax levied under this Article. The board of trustees of an Authority may exercise any power the Secretary of Revenue or a board of county commissioners may exercise in collecting local sales and use taxes. (1997-417, s. 3; 1998-98, s. 35; 1999-452, s. 28.)

§ 105-553. Exemptions and refunds.

No exemptions are allowed from a tax levied under this Article. No refunds are allowed for a tax lawfully levied under this Article. (1997-417, s. 3.)

§ 105-554. Use of tax proceeds.

An Authority that levies a tax under this Article may use the proceeds of the tax for any purpose for which the Authority is authorized to use funds. An Authority shall use the tax proceeds to supplement and not to supplant or replace existing funds or other resources for public transportation systems. Authorized purposes for which an Authority may use funds include the following:

- (1) Pledging funds in connection with the financing of a public transportation system or any part of a public transportation system.
- (2) Paying a note, bond, or other obligation entered into by the Authority pursuant to Article 26 or Article 27 of Chapter 160A of the General Statutes. (1997-417, s. 3.)

§ 105-555. Repeal of tax or decrease in tax rate.

The board of trustees of an Authority may repeal a tax levied under this Article or decrease the tax rate of a tax levied under this Article. The same restrictions that apply to the levy of a tax or an increase in a tax rate under this Article apply to the repeal of the tax or a decrease in the tax rate.

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 second 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. (1997-417, s. 3.)

§§ 105-556 through 105-559. Reserved for future codification purposes.

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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.)

§ 105-561. Authority registration tax authorized.

(a) Tax Authorized. - The board of trustees of an Authority may, by resolution, levy an annual license tax in accordance with this Article upon any motor vehicle with a tax situs within its territorial jurisdiction. The purpose of the tax levied under this Article is to raise revenue for capital and operating expenses of an Authority in providing public transportation systems. The rate of tax levied under this Article must be a full dollar amount, but may not exceed eight dollars (\$8.00) a year.

(b) Restrictions. - The board of trustees of an Authority may not levy a tax under this Article or increase the tax rate until all of the following requirements have been met:

- (1) The board of trustees has held a public hearing on the tax or the increase in the tax rate after giving at least 10 days' notice of the hearing.
- (2) If the Authority has a special tax board, the special tax board has adopted a resolution approving the levy of the tax or the increase in the tax rate.
- (3) Except where the levy or increase in tax is necessary for debt service on bonds or notes that each of the boards of county commissioners had previously approved under G.S. 159-51, the board of commissioners of each county included in the territorial jurisdiction of the Authority has adopted a resolution approving the levy of the tax or the increase in the tax rate.

(c) Resolutions. - The board of trustees and the board of county commissioners, upon adoption of a resolution pursuant to this section, shall cause a certified copy of the resolution to be delivered immediately to the Authority and to the Division of Motor Vehicles.

(d) Special Tax District. - If a regional transportation authority created under Article 27 of Chapter 160A of the General Statutes or a regional public transportation authority created under Article 26 of Chapter 160A of the General Statutes has not levied the tax under this section or has levied the tax at a rate of less than eight dollars (\$8.00), it may create a special district that



consists of the entire area of one or more counties within its territorial jurisdiction and may levy on behalf of the special district the tax authorized in this section. The rate of tax levied within the special district may not, when combined with the rate levied within the entire territorial jurisdiction of the authority; exceed eight dollars (\$8.00). The regional transportation authority may not levy or increase a tax within the special district unless the board of commissioners of each county in the special district has adopted a resolution approving the levy or increase.

A special district created pursuant to this subsection is a body corporate and politic and has the power to carry out the purposes of this subsection. The board of trustees of the regional transportation authority created under Article 27 of Chapter 160A of the General Statutes or a regional public transportation authority created under Article 26 of Chapter 160A of the General Statutes shall serve, ex officio, as the governing body of a special district it creates pursuant to this subsection. The proceeds of a tax levied under this subsection may be used only for the benefit of the special district and only for the purposes provided in G.S. 105-564. Except as provided in this subsection, a tax levied under this subsection is governed by the provisions of this Article. (1997-417, s. 4; 1999-445, s. 4; 2009-527, s. 3(a)-(d); 2013-414, s. 50.)

§ 105-562. Collection and scope.

(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 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.

(b) **Scope.** - Only vehicles required to pay a tax under G.S. 20-87(1), (2), (4), (5), (6), and (7) and G.S. 20-88 shall be subject to the tax provided by this Article. Taxes shall be prorated in accordance with G.S. 20-95.

(c) **Tax Situs.** - The tax situs of a motor vehicle for the purpose of this Article is its ad valorem tax situs. If the vehicle is exempt from ad valorem tax, its tax situs for the purpose of this Article is the ad valorem tax situs it would have if it were not exempt from ad valorem tax. (1997-417, s. 4; 2009-527, s. 5(a).)



§ 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 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. (1997-417, s. 4; 2009-527, s. 5(b).)

§ 105-564. Distribution and use of proceeds.

The Authority shall retain the net proceeds of taxes it collects under this Article. Taxes collected by the Division of Motor Vehicles under this Article shall be credited to a special fund and the net proceeds disbursed quarterly to the appropriate Authority. Interest credited to the fund shall be disbursed quarterly to the Highway Fund to reimburse the Division of Motor Vehicles for the cost of collecting and administering the tax.

An Authority that levies a tax under this Article may use the proceeds of the tax for any purpose for which the Authority is authorized to use funds. An Authority shall use the tax proceeds to supplement and not to supplant or replace existing funds or other resources for public transportation systems. (1997-417, s. 4.)

§ 105-565. Reserved for future codification purposes.

§ 105-566. Reserved for future codification purposes.

§ 105-567. Reserved for future codification purposes.

§ 105-568. Reserved for future codification purposes.

§ 105-569. Reserved for future codification purposes.

from the GoTriangle By-laws

**ARTICLE V
Special Tax Board**

Section 1. General Powers. The Special Tax Board shall have the powers and authority granted by the General Assembly (NC GS 160A-607.1) or delegated to the Special Tax Board by the Board of Trustees.

Section 2. Number, Tenure, and Qualifications. The Special Tax Board shall be composed of six (6) members, whose qualifications, appointments and terms of office shall be as provided in NC GS 160A-607.1 as amended from time to time.

Section 3. Meetings. The Special Tax Board shall meet regularly, and not less than annually, at such places and on such dates as are determined by the Special Tax Board. Notice of such meetings shall be given in accordance with Section 5 of Article V.

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Section 4. Special Meetings. Special meetings of the Special Tax Board may be called by the Chair of the Special Tax Board on his/her own initiative or by any two members of the board. Such request shall state the purpose of the proposed special meeting. The person or persons authorized to call special meetings of the Special Tax Board may fix any time and place as the time and place for holding any special meeting of the Special Tax Board called by them, and such time and place shall be stated in the notice of the special meeting required by Section 5 of this Article V, provided that the place shall be within the territorial jurisdiction of the Authority unless a different place for a special meeting has been approved by the Special Tax Board. The Clerk to the Board shall be informed of the call of such special meetings sufficiently in advance to enable him/her to give the notice required by Section 5 of this Article V.

Section 5. Notice. Written notice of any Special Tax Board meeting shall be given by the Clerk to the Board to all Special Tax Board members at least five working days prior to the scheduled date of the meeting and to any interest or affected party in accordance with North Carolina Open Meetings laws. The notice may be delivered personally, mailed to each Special Tax Board member at his/her last known business address, delivered by telegram, delivered via electronic mail, or delivered via facsimile machine. If mailed, such notice shall be deemed to have been delivered when deposited in the United States Mail, properly addressed, with sufficient first class postage thereon prepaid. If notice is given by telegram, such notice shall be deemed to have been delivered when the telegraph is delivered to the telegraph company and the proper delivery fee is paid. If notice is given by electronic mail, such notice shall be deemed to have been delivered when the message is sent to the electronic mail address on record. If telecopied, such notice shall be deemed to have been delivered when sent via facsimile machine, to the proper name and facsimile number. Notice of any Special Tax Board meeting may be waived by instrument in writing executed before or after the meeting. Attendance of a Special Tax Board member at, or his/her participation in, any meeting shall constitute a waiver of notice of such meeting by such Special Tax Board member, except when a Special Board member attends a meeting solely for the purpose of objecting to the holding of the meeting or the transacting of any business and does not thereafter vote for or assent to action taken at the meeting, when objection shall be voiced at the beginning of the meeting (or promptly upon said Special Tax Board member's arrival), and such objection shall be entered into the minutes of the meeting. Neither the business to be transacted at, nor the purpose of, any regular meeting of the Special Tax Board need be specified in the notice or waiver of notice of such meeting except in the event of a regular Special Tax Board meeting at which a proposed resolution for the issuance of revenue bonds of the Authority will be considered and except as otherwise required by these by-laws. Notice of any special meeting of the Special Tax Board shall state the purpose or purposes for which such meeting is called. Together with the notice of any regular Special Tax Board meeting, each Special Tax Board member shall be provided with an agenda listing each and every item upon which action is to be taken at such meeting. By verbal or written notice to the Clerk to the Board made three days in advance of said meeting, any Special Tax Board member may have any item placed on said agenda. Any matter may be proposed, discussed, or debated at a regular meeting of the Special Tax Board, but no item may be acted upon unless listed in the aforesaid agenda or unless the matter is first placed upon said agenda by the vote of a majority of the members of the Special Tax Board present or deemed present pursuant to Section 6 of this Article V at such regular meeting.



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Section 6. Quorum. Four (4) members of the Special Tax Board shall constitute a quorum for the transaction of business. Once a quorum is established for the transaction of business, a Special Tax Board member who has withdrawn from a meeting without being excused by a majority vote of the remaining Special Tax Board members present shall be counted as present for purposes of determining whether or not a quorum is present. If a quorum shall not be present (interpreted to mean physically present) at any meeting of the Special Tax Board, a majority of the Special Tax Board members present may adjourn the meeting to another time and place. Notice of any such adjourned meeting shall be given to all Special Tax Board members in accordance with Section 5 of this Article V.

Section 7. Manner of Acting. On any question presented, the number of members present (interpreted to mean physically present) shall be recorded by the Clerk to the Board. Each member shall have one vote. No action, other than an action to recess or adjourn, shall be taken except upon affirmative vote of four or more members of the Special Tax Board. No person shall be entitled to exercise a proxy vote for any Special Tax Board member. Except as provided in Section 5 of this Article V, any member attending a meeting may abstain from voting only if he or she has a conflict of interest as determined pursuant to law or the Authority's ethics code approved by the Board from time to time. A non-vote by an attending Special Tax Board member, or by a Special Tax Board member who has withdrawn without being excused by a majority vote of the remaining members physically present, shall be counted as an affirmative vote, except when a Special Tax Board member attends a meeting solely for the purpose of objecting to the holding of the meeting or the transacting of any business as prescribed in Section 5 of this article, or unless the Special Tax Board member has been excused by Special Tax Board action or his or her abstention is approved pursuant to this Section 7.

Section 8. Vacancies. Any vacancy occurring among the members of the Special Tax Board by reason of death, resignation, disqualification, incapacity to serve, removal from office in accordance with law, or otherwise, shall be filled in the manner provided for by the Act. No vacancies on the Board shall impair the power of the Board to transact any and all business of the Authority and perform all its duties as provided for by the Act.

Section 9. Parliamentary Rules. Except where inconsistent with the Act or these by-laws, Robert's Rules of Order, as from time to time revised, shall govern the proceedings of the Special Tax Board and its committees.

Section 10. Removal. Each member of the Special Tax Board may be removed with or without cause by his/her appointer(s) pursuant to NC GS 160A-607.1.

Section 11. Officers. The Special Tax Board shall elect annually in January from among its members a chair, vice-chair, secretary and treasurer.

