



Special Tax Board

Thursday, October 24, 2024 at 9:00 AM

This meeting will be held remotely.

1. Call to Order

2. Resolution Approving Increase of Annual Motor Vehicle License Tax

2

Byron Smith and Karen Porter

[Proposed Resolution](#) 

RECOMMENDED ACTION: Adopt resolution.

3. Adjournment

**RESOLUTION OF THE GOTRIANGLE SPECIAL TAX BOARD
APPROVING A TWO DOLLAR (\$2.00) LEVY OF AN ANNUAL MOTOR VEHICLE
LICENSE TAX BY GOTRIANGLE IN DURHAM, ORANGE AND WAKE COUNTIES**

WHEREAS, the Research Triangle Regional Public Transportation Authority d/b/a GoTriangle ("GoTriangle") is a regional public transportation authority created pursuant to Article 26 of Chapter 160A of the North Carolina General Statutes and operating a public transportation system in its jurisdiction; and

WHEREAS, Article 51 of Chapter 105 of the General Statutes, NCGS §105-561(a), authorizes a regional public transportation authority created pursuant to Article 26 of Chapter 160A of the General Statutes to levy an annual license tax of up to ten dollars (\$10.00) upon any motor vehicle with a tax situs within its territorial jurisdiction; and

WHEREAS, GoTriangle currently levies an annual license tax on motor vehicles in Durham, Orange and Wake counties of \$8.00; and

WHEREAS, Article 51 of Chapter 105 of the General Statutes, NCGS §105-561(d), allows a regional transportation authority created under Article 26 of Chapter 160A of the General Statutes that has levied a tax rate of less than ten dollars (\$10.00) to create a special tax district that consists of the entire area of one or more counties within its territorial jurisdiction and levy on behalf of the special tax district a rate of tax, when combined with the rate levied within the entire territorial jurisdiction of the authority, that does not exceed ten dollars (\$10.00);

WHEREAS, GoTriangle has created special tax districts consisting of Durham, Orange and Wake counties, namely the Wake, Durham and Orange Special Tax Districts, for the purpose of increasing the annual license tax on motor vehicles in those counties by two dollars (\$2.00) for a total of ten dollars (\$10.00) for public transportation systems within the special tax district; and

WHEREAS, NCGS § 105-561(b)(2) requires that the Special Tax Board adopt a resolution approving the increase in the tax rate before the GoTriangle Board of Trustees may levy that increased tax; and

WHEREAS, NCGS § 105-561 (d) requires that the boards of county commissioners of each county in the special district adopt a resolution approving the increase in the tax rate before the GoTriangle Board of Trustees may levy the increased tax; and

WHEREAS, the proceeds of the additional two dollar (\$2.00) annual license tax on motor vehicles will be used only for the benefit of the special tax district and only for the purposes provided in NCGS § 105-564, and such proceeds may only be used to supplement and not to supplant or replace existing funds of other resources for public transportation systems.

NOW, THEREFORE, BE IT RESOLVED by the GoTriangle Special Tax Board that the two dollar (\$2.00) levy of an annual license tax on motor vehicles in Durham, Orange and Wake counties is approved.

ATTEST:

ADOPTED THIS THE 24TH DAY OF OCTOBER 2024.

Michelle C. Dawson, Clerk to the Board

Nimasheena Burns, Special Tax Board Chair