

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 726
HOUSE BILL 1419

AN ACT TO GRANT THE NEW HANOVER COUNTY BOARD OF COMMISSIONERS THE POWER TO COMPROMISE ROOM OCCUPANCY TAX PENALTIES.

The General Assembly of North Carolina enacts:

Section 1. Section 33 of Chapter 908 of the 1983 Session Laws is amended by adding a new subsection to read:

"(e) In the event that a penalty or additional tax as a penalty is imposed upon or added to the tax levied under this Part, as prescribed in subsections (b) and (c) above, the Board of Commissioners of New Hanover County, upon petition of the taxpayer or his agent, may compromise, settle, or adjust the county's claim for the penalties imposed."

Sec. 2. This act applies only to New Hanover County.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 12th day of July, 1985.