

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 743
HOUSE BILL 216

AN ACT TO RAISE THE PENALTY FOR FAILURE TO LIST A MOTOR VEHICLE
IF THE OWNER HAS FALSELY CERTIFIED.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-312 is amended by adding a new subsection to read:

"(h1) If the discovered property is a motor vehicle and the county assessor determines from records of the Division of Motor Vehicles that the owner of the vehicle falsely certified that he listed the vehicle for property taxes in violation of G.S. 20-50.2(a)(1), the county assessor shall add a penalty of one hundred dollars (\$100.00) for failure to list that vehicle in that county, which penalty shall be in addition to the penalties imposed by subsection (h). This penalty shall be imposed only for the year in which the discovery is made, regardless of the number of listing periods that elapsed before the motor vehicle was discovered, and regardless of whether the owner of the vehicle falsely certified that he paid taxes on the vehicle in previous years. The civil penalty in this subsection shall not be imposed if the owner of the vehicle has been criminally punished under G.S. 20-50.2(c) with regard to the same failure to list."

Sec. 2. G.S. 105-312(1) is amended by rewriting the first sentence of this subsection to read:

"Except for the provision in subsection (h1) which imposes an additional penalty for false certification of motor-vehicle listing, the provisions of this section shall apply to all cities, towns, and other municipal corporations having the power to tax property."

Sec. 3. G.S. 20-50.2(c) is amended by adding a sentence at the end to read:

"The imposition of a civil penalty under G.S. 105-312(h1) shall be a bar to criminal prosecution under this section, where the same failure to list is at issue."

Sec. 4. This act is effective for the taxable years beginning on or after January 1, 1988.

In the General Assembly read three times and ratified this the 7th day of August, 1987.