

GENERAL ASSEMBLY OF NORTH CAROLINA
1991 SESSION

CHAPTER 64
HOUSE BILL 343

AN ACT TO AUTHORIZE THE CITY OF CHARLOTTE TO REDUCE ITS
PRIVILEGE LICENSE TAX PENALTIES AND TO AUTHORIZE CERTAIN
CITIES TO ALLOW CREDITS FOR PRIVILEGE LICENSE TAX PENALTIES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-109(e) reads as rewritten:

"(e) The provisions of this section for the collection of delinquent license taxes shall apply to license taxes levied by the cities and towns of this State under authority of this Article, or any other provision of law, in the same manner and to the same extent as they apply to taxes levied by the State and counties of this ~~State~~:State, except as provided in this subsection. ~~Provided, the~~The municipal officer charged with the duty of collecting municipal taxes may exercise the powers vested in the sheriff by this section. A city or town may reduce the five percent (5%) tax penalty provided in subsection (c) to a lower percentage."

Sec. 2. G.S. 105-109(e) reads as rewritten:

"(e) The provisions of this section for the collection of delinquent license taxes shall apply to license taxes levied by the cities and towns of this State under authority of this Article, or any other provision of law, in the same manner and to the same extent as they apply to taxes levied by the State and counties of this ~~State~~:State, except as provided in this subsection. ~~Provided, the~~The municipal officer charged with the duty of collecting municipal taxes may exercise the powers vested in the sheriff by this section. In the case of tax penalties under subsection (c) that have been paid, a city or town may, for good cause shown, allow a tax credit against a subsequent year's tax for part or all of the tax penalties paid."

Sec. 3. Section 1 of this act becomes effective July 1, 1991, and applies only to the City of Charlotte and to taxes and penalties imposed by that city. Section 2 of this act is effective upon ratification, expires October 1, 1992, and applies only to cities with a population of 380,000 or more according to the most recent decennial federal census and to taxes and penalties imposed by those cities. The remainder of this act is effective upon ratification.

In the General Assembly read three times and ratified this the 30th day of April, 1991.

James C. Gardner

President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives