

GENERAL ASSEMBLY OF NORTH CAROLINA
1991 SESSION

CHAPTER 160
HOUSE BILL 745

AN ACT TO PROVIDE A GRACE PERIOD FOR MILITARY PERSONNEL TO
LIST AND PAY PROPERTY TAXES AFTER DEPLOYMENT OR ACTIVE
DUTY.

The General Assembly of North Carolina enacts:

Section 1. Notwithstanding G.S. 105-360, an individual liable for property taxes for the 1990-91 tax year who, on or after August 2, 1990, was a member of the armed forces or the armed forces reserves and was deployed outside the State as a result of "Operation Desert Shield" or "Operation Desert Storm," is allowed 90 days after the end of the individual's deployment to pay the property taxes at par. For these individuals, the taxes for the 1990-91 tax year do not become delinquent until after the end of the 90-day period provided in this act, and an individual who pays the property taxes before the end of the 90-day period is not liable for interest on the taxes for the 1990-91 tax year. If the individual does not pay the taxes before the end of the 90-day period, interest shall accrue on the taxes according to the schedule provided in G.S. 105-360 as though the taxes were unpaid as of January 6, 1991.

Sec. 2. Notwithstanding G.S. 105-307, an individual required to list property for taxation for the 1991-92 tax year who, on or after August 2, 1990, was a member of the armed forces or the armed forces reserves and was deployed outside the State as a result of "Operation Desert Shield" or "Operation Desert Storm," is allowed 90 days after the end of the individual's deployment to list the property. For these individuals, the listing period for the 1991-92 tax year is extended until the end of the 90-day period provided in this act, and an individual who lists the property before the end of the 90-day period is not subject to civil or criminal penalties for failure to list the property for the 1991-92 tax year.

Sec. 3. This act is effective retroactively as of August 2, 1990. If any penalty or interest forgiven by this act has been paid before the date this act is ratified, the taxing unit shall refund the penalty or interest.

In the General Assembly read three times and ratified this the 29th day of May, 1991.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives