

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 1467

Short Title: Tax Law Changes/Appropriations.

(Public)

Sponsors: Representative G. Miller.

Referred to: Finance.

May 17, 1993

A BILL TO BE ENTITLED

1 AN ACT TO APPROPRIATE FUNDS FOR TAX AUDITORS AND FOR
2 PROGRAMS IN THE GOVERNOR'S OFFICE, AND TO AMEND CHAPTER 105
3 OF THE GENERAL STATUTES TO REQUIRE NOTIFICATION OF PROPERTY
4 TAXES DUE, TO CHANGE THE PROPERTY TAX VALUATION DATE FOR
5 MOTOR VEHICLES REGISTERED UNDER THE ANNUAL SYSTEM, AND TO
6 MAKE OTHER TAX LAW CHANGES.
7

8 The General Assembly of North Carolina enacts:

9 Section 1. There is appropriated from the General Fund to the Office of the
10 Governor the sum of one hundred eighty thousand dollars (\$180,000) for the 1993-94
11 fiscal year and the sum of one hundred eighty thousand dollars (\$180,000) for the 1994-
12 95 fiscal year to reestablish the Governor's Executive Institute, a program to be
13 implemented in cooperation with the business schools of North Carolina institutions of
14 higher education, in order to strengthen the skills of new and incumbent executives in
15 managing the business of State government.

16 Sec. 2. There is appropriated from the General Fund to the Office of the
17 Governor the sum of two hundred thousand dollars (\$200,000) for the 1993-94 fiscal
18 year and the sum of two hundred thousand dollars (\$200,000) for the 1994-95 fiscal
19 year to be used to implement a Total Quality Management Program for State
20 government. This program would be implemented throughout all State agencies; it is a
21 process designed to improve performance of an organization by emphasizing quality,
22 customer satisfaction, and team work and by basing decisions on precise data and
23 analysis. This program is designed to bring about long-term improvement in
24 organizational behavior and performance.

1 Sec. 3 There is appropriated from the General Fund to the Office of the
2 Governor the sum of one hundred thirty-nine thousand five hundred dollars (\$139,500)
3 for the 1993-94 fiscal year and the sum of one hundred thirty-nine thousand five
4 hundred (\$139,500) for the 1994-95 fiscal year for a technical grants planning position
5 and an administrative assistant position to work with public schools, public hospitals,
6 community colleges, universities, and other potential users of the North Carolina
7 Information Highway to develop proposals and seek grants from foundations and the
8 federal government for projects relating to the North Carolina Information Highway.
9 The administrative assistant would also provide administrative support to the North
10 Carolina Information Highway Steering Committee.

11 Sec. 4 There is appropriated from the General Fund to the Department of
12 Revenue the sum of two hundred thousand dollars (\$200,000) for the 1993-94 fiscal
13 year and the sum of two hundred thousand dollars (\$200,000) for the 1994-95 fiscal
14 year for additional field audit positions.

15 Sec. 5. G.S. 105-350 reads as rewritten:

16 **"§ 105-350. General duties of tax collectors.**

17 It shall be the duty of each tax collector:

- 18 (1) To employ all lawful means to collect all property, dog, license,
19 privilege, and franchise taxes with which he is charged by the
20 governing body.
- 21 (2) To give such bond as may be required of him by the governing body
22 under the provisions of G.S. 105-349.
- 23 (3) To perform such duties in connection with the preparation of the tax
24 records and tax receipts as the governing body may direct under the
25 provisions of G.S. 105-319 and 105-320.
- 26 (4) To keep adequate records of all collections he makes.
- 27 (5) To account for all moneys coming into his hands in such form and
28 detail as may be required by the chief accounting officer of the taxing
29 unit.
- 30 (6) To make settlement at the times required by G.S. 105-373 and at any
31 other time the governing body may require him to do so.
- 32 (7) To submit to the governing body at each of its regular meetings a
33 report of the amount he has collected on each year's taxes with which
34 he is charged, the amount remaining uncollected, and the steps he is
35 taking to encourage or enforce payment of uncollected taxes.
- 36 (8) To send bills or notices of taxes due to ~~taxpayers if instructed to do so by~~
37 ~~the governing body.~~ taxpayers. Each bill or notice shall state the
38 amount of tax due, the due date, the amount of any discount for
39 payment before the due date, the date taxes become delinquent, and the
40 amount of interest that accrues on delinquent taxes.
- 41 (9) To visit delinquent taxpayers to encourage payment of taxes if
42 instructed to do so by the governing body."

43 Sec. 6. G.S. 105-330.2(a) reads as rewritten:

1 "(a) The value of a classified motor vehicle listed pursuant to G.S. 105-
2 330.3(a)(1) shall be determined ~~annually as of January 1 preceding the date a new~~
3 ~~registration is applied for or the current registration is renewed.~~ as follows:

4 (1) For a vehicle registered under the staggered system, the value shall be
5 determined as of January 1 preceding the date a new registration is
6 applied for or the current registration expires.

7 (2) For a vehicle registered under the annual system, the value shall be
8 determined as of December 1 preceding the date a new registration is
9 applied for or the current registration expires.

10 If the value of a new motor vehicle cannot be determined as of January 1 preceding the
11 date the new registration is applied for, the value of that vehicle shall be determined for
12 that year as of the date that model vehicle is first offered for sale at retail in this State.
13 The ownership, situs, and taxability of a classified motor vehicle listed pursuant to G.S.
14 105-330.3(a)(1) shall be determined annually as of the day on which the current vehicle
15 registration is renewed or the day on which a new registration is applied for.

16 The value of a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(2) shall
17 be determined as of January 1 of the year in which the motor vehicle is required to be
18 listed pursuant to G.S. 105-330.3(a)(2). The ownership, situs, and taxability of a
19 classified motor vehicle listed or discovered pursuant to G.S. 105-330.3(a)(2) shall be
20 determined as of January 1 of the year in which the motor vehicle is required to be
21 listed."

22 Sec. 7. Sections 1 through 4 of this act become effective July 1, 1993.
23 Section 6 of this act is effective for taxes imposed for taxable years beginning on or
24 after July 1, 1993. The remainder of this act is effective upon ratification.