

GENERAL ASSEMBLY OF NORTH CAROLINA
1991 SESSION

CHAPTER 55
HOUSE BILL 273

AN ACT TO INCREASE THE PENALTIES FOR VIOLATION OF HENDERSON
COUNTY'S OCCUPANCY TAX LAW.

The General Assembly of North Carolina enacts:

Section 1. Section 5(d) of Chapter 172 of the 1987 Session Laws reads as rewritten:

"(d) Penalties. A person, firm, corporation, or association who fails or refuses to file the return required by this act shall pay ~~a penalty of ten dollars (\$10.00) an additional tax, as a penalty, of one percent (1%) of the tax due for each day's omission- omission up to 30 days, with a minimum penalty of twenty-five dollars (\$25.00).~~ In case of failure or refusal to file the return or pay the tax for a period of 30 days after the time required for filing the return or for paying the tax, there shall be an additional tax, as a penalty, of ~~five percent (5%) of the tax~~ ten percent (10%) of the tax and penalty due in addition to any other penalty, with an additional tax of five percent (5%) ~~ten percent (10%)~~ for each additional month or fraction thereof until the tax is paid. The board of commissioners may, for good cause shown, compromise or forgive the tax penalties imposed by this subsection.

Any person who willfully attempts in any manner to evade a tax or penalty imposed under this act or who willfully fails to pay the tax or penalty or make and file a return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and shall be punishable by a fine not to exceed one thousand dollars (\$1,000), imprisonment not to exceed six months, or both. ~~The board of commissioners may, for good cause shown, compromise or forgive the penalties imposed by this subsection."~~

Sec. 2. This act becomes effective October 1, 1991, and applies to violations committed on or after that date.

In the General Assembly read three times and ratified this the 25th day of April, 1991.

Henson P. Barnes
President Pro Tempore of the Senate

Daniel Blue, Jr.

Speaker of the House of Representatives