

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 308

Short Title: Extend Gaston Lockbox Tax Collection.

(Local)

Sponsors: Representatives Abernethy; Dickson, Gamble, and Rhyne.

Referred to: Local Government II.

March 25, 1991

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW GASTON COUNTY OR ITS MUNICIPALITIES TO
2 CONTRACT WITH FINANCIAL INSTITUTIONS FOR RECEIPT OF
3 PAYMENTS OF DELINQUENT PROPERTY TAXES AND INTEREST.
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5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-321(e) reads as rewritten:

7 "(e) The governing body of a taxing unit may contract with a bank or other
8 financial institution for receipt of payment of taxes payable at ~~par-par~~ and of delinquent
9 taxes and interest for the current tax year. A financial institution may not issue a receipt
10 for any tax payments received by it, however. Discount for early payment of taxes shall
11 be allowed by a financial institution that contracts with a taxing unit pursuant to this
12 subsection to the same extent as allowed by the tax collector. A financial institution that
13 contracts with a taxing unit for receipt of payment of taxes shall furnish a bond to the
14 taxing unit conditioned upon faithful performance of the contract in a form and amount
15 satisfactory to the governing body of the taxing unit. A governing body of a taxing unit
16 that contracts with a financial institution pursuant to this subsection shall publish a
17 timely notice of the institution at which taxpayers may pay their taxes in a newspaper
18 having circulation within the taxing unit. No notice is required, however, if the
19 financial institution receives payments only through the mail."

20 Sec. 2. This act applies only to Gaston County and municipalities in Gaston
21 County.

22 Sec. 3. This act is effective upon ratification.