

GENERAL ASSEMBLY OF NORTH CAROLINA
1995 SESSION

CHAPTER 79
HOUSE BILL 698

AN ACT RELATING TO THE DAILY DEPOSIT OF COLLECTIONS AND
RECEIPTS BY THE CITY OF GREENSBORO.

The General Assembly of North Carolina enacts:

Section 1. G.S. 159-32 reads as rewritten:

"§ 159-32. Daily deposits.

Except as otherwise provided by law, all taxes and other moneys collected or received by an officer or employee of a local government or public authority shall be deposited in accordance with this section. Each officer and employee of a local government or public authority whose duty it is to collect or receive any taxes or other moneys shall deposit ~~his~~the collections and receipts daily. If the governing board gives its approval, deposits shall be required only when the moneys on hand amount to as much as ~~two hundred fifty dollars (\$250.00)~~, five hundred dollars (\$500.00), but in any event a deposit shall be made on the last business day of the month. All deposits shall be made with the finance officer or in an official depository. Deposits in an official depository shall be immediately reported to the finance officer by means of a duplicate deposit ticket. The finance officer may at any time audit the accounts of any officer or employee collecting or receiving taxes or other moneys, and may prescribe the form and detail of these accounts. The accounts of such an officer or employee shall be audited at least annually."

Sec. 2. This act applies to the City of Greensboro only.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 11th day of May, 1995.

Dennis A. Wicker
President of the Senate

Harold J. Brubaker
Speaker of the House of Representatives