

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1995**

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**SENATE BILL 1179**

Short Title: Bosnia Troops Tax Extension.

(Public)

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Sponsors: Senators Kerr, Cochrane, Cooper, Soles and Carpenter.

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Referred to: Finance.

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May 15, 1996

**A BILL TO BE ENTITLED**

**AN ACT TO PROVIDE A GRACE PERIOD FOR MILITARY PERSONNEL TO LIST  
AND PAY PROPERTY TAXES AFTER DEPLOYMENT IN CONNECTION WITH  
OPERATION JOINT ENDEAVOR.**

The General Assembly of North Carolina enacts:

Section 1. Notwithstanding G.S. 105-360 and G.S. 105-330.4, an individual liable for property taxes for the 1995-96 tax year or a subsequent tax year who, on or after December 4, 1995, was a member of the armed forces or the armed forces reserves and was deployed outside the State in connection with performing "Operation Joint Endeavor services", is allowed 90 days after the end of the individual's deployment to pay the property taxes at par. For these individuals, the taxes 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 applicable 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 or G.S. 105-330.4, as appropriate, as if no grace period had been allowed under this act. If the individual owns property jointly or by the entirety with his or her spouse, the extension provided in this section applies to both spouses.

Sec. 2. Notwithstanding G.S. 105-307, an individual required to list property for taxation for the 1996-97 tax year or a subsequent tax year who, on or after December

1 4, 1995, was a member of the armed forces or the armed forces reserves and was  
2 deployed outside the State as a result of performing "Operation Joint Endeavor services",  
3 is allowed 90 days after the end of the individual's deployment to list the property. For  
4 these individuals, the listing period for the applicable tax year is extended until the end of  
5 the 90-day period provided in this act, and an individual who lists the property before the  
6 end of the 90-day period is not subject to civil or criminal penalties for failure to list the  
7 property for that tax year. If the individual owns property jointly or by the entirety with  
8 his or her spouse, the extension provided in this section applies to both spouses.

9       Sec. 3. As used in this act, the term "Operation Joint Endeavor services" has  
10 the meaning provided in federal Pub. L. No. 104-117 (1996).

11       Sec. 4. This act is effective retroactively as of December 4, 1995. If any  
12 penalty or interest forgiven by this act has been paid before the date this act is ratified, the  
13 taxing unit shall refund the penalty or interest.