

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 1147

Local Government and Regional Affairs Committee Substitute Adopted 6/25/92

Short Title: Modify Dare Tax Penalties.

(Local)

Sponsors:

Referred to:

June 3, 1992

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE A MAXIMUM PENALTY FOR THE DARE ROOM TAX
2 AND MEALS TAX AND TO MAKE CLARIFYING CHANGES TO THE
3 PENALTIES.
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5 The General Assembly of North Carolina enacts:

6 Section 1. Section 5 of Chapter 449 of the 1985 Session Laws, as amended
7 by Chapter 826 of the 1985 Session Laws and Chapter 177 of the 1991 Session Laws,
8 reads as rewritten:

9 "Sec. 5. Penalties. A person, firm, corporation, or association who fails or refuses
10 to file a return required by this act shall pay a penalty of ten dollars (\$10.00) for each
11 day's ~~omission.~~ omission, up to a maximum of one hundred dollars (\$100.00) per month
12 or fraction thereof. In case of failure or refusal to file the return or pay the tax for a
13 period of 30 days after the time required for filing the return or for paying the tax, there
14 shall thereafter be an additional ~~tax,~~ tax for each additional period of 30 days or fraction
15 thereof, as a penalty, of five percent (5%) of the tax due in addition to any other ~~penalty,~~
16 ~~with an additional tax of five percent (5%) for each additional month or fraction thereof~~
17 penalty until the tax is paid. The board of commissioners may, for good cause shown,
18 compromise or forgive the additional tax and civil penalties imposed by this section.

19 A person who willfully attempts in any manner to evade a tax imposed under this act
20 or who willfully fails to pay the tax or make and file a return shall, in addition to all
21 other penalties provided by law, be guilty of a misdemeanor and shall be punishable by
22 a fine not to exceed one thousand dollars (\$1,000) and imprisonment not to exceed six
23 months."

1 Sec. 2. This act is effective upon ratification.