

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1991

CHAPTER 906
SENATE BILL 1147

AN ACT TO PROVIDE A MAXIMUM PENALTY FOR THE DARE ROOM TAX
AND MEALS TAX AND TO MAKE CLARIFYING CHANGES TO THE
PENALTIES.

The General Assembly of North Carolina enacts:

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

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

A person who willfully attempts in any manner to evade a tax imposed under this act or who willfully fails to pay the tax 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) and imprisonment not to exceed six months."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 9th day of July, 1992.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives