

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE BILL 391
Judiciary I Committee Substitute Adopted 4/21/15
House Committee Substitute Favorable 9/24/15

Short Title: County Omnibus Legislation.

(Public)

Sponsors:

Referred to:

March 25, 2015

A BILL TO BE ENTITLED

AN ACT REESTABLISHING THE STATE PAYMENT IN LIEU OF TAXES STUDY COMMISSION; DIRECTING THE ENVIRONMENTAL REVIEW COMMISSION TO STUDY ISSUES RELATING TO STATEWIDE APPROACHES TO CONTROL INVASIVE AQUATIC NOXIOUS WEEDS IN THE STATE'S WATERS; DIRECTING THE REVENUE LAWS COMMITTEE TO STUDY ISSUES RELATING TO THE FINANCIAL IMPACTS ON LOCAL GOVERNMENTS OF EXEMPTING PREVIOUSLY TAXABLE PROPERTIES FROM THE PROPERTY TAX BASE WHEN ACQUIRED BY NONPROFITS; AND CLARIFYING REQUIREMENTS ON LOCAL GOVERNMENTS FOR DEPOSIT OF PUBLIC MONEY AND TO ELIMINATE UNINTENTIONAL NONCOMPLIANCE OR WASTE.

The General Assembly of North Carolina enacts:

SECTION 1.(a) The State Payment in Lieu of Taxes Study Commission is established. The Commission shall consist of 13 members appointed as follows:

- (1) Three members of the House of Representatives appointed by the Speaker of the House of Representatives.
- (2) Three members of the Senate appointed by the President Pro Tempore of the Senate.
- (3) The Secretary of Revenue or the Secretary's designee.
- (4) Three members of the public appointed by the Speaker of the House of Representatives, two based on the recommendation of the North Carolina Association of County Commissioners and one based on the recommendation of the North Carolina League of Municipalities.
- (5) Three members of the public appointed by the President Pro Tempore of the Senate, two based on the recommendation of the North Carolina Association of County Commissioners and one based on the recommendation of the North Carolina League of Municipalities.

SECTION 1.(b) The Speaker of the House of Representatives and the President Pro Tempore of the Senate shall each designate a cochair. The Commission may meet at any time upon the joint call of the cochairs. A quorum of the Commission shall be a majority of its members. No action may be taken except by a majority vote at a meeting at which a quorum is present.

SECTION 1.(c) Vacancies on the Commission shall be filled by the same appointing authority that made the initial appointment.



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1 **SECTION 1.(d)** Subject to the approval of the Legislative Services Commission,
2 the Commission may meet in the Legislative Building or the Legislative Office Building.

3 **SECTION 1.(e)** The Legislative Services Commission, through the Legislative
4 Services Officer, shall assign professional staff to assist the Commission in its work. The
5 House of Representatives' and the Senate's Director of Legislative Assistants shall assign
6 clerical support staff to the Commission, and the expenses relating to the clerical employees
7 shall be borne by the Commission.

8 **SECTION 1.(f)** The Commission, while in the discharge of its official duties, may
9 exercise all powers provided for under G.S. 120-19 and G.S. 120-19.1 through G.S. 120-19.4.
10 The Commission may contract for professional, clerical, or consultant services as provided by
11 G.S. 120-32.02.

12 **SECTION 1.(g)** Members of the Commission shall receive subsistence and travel
13 expenses at the rates set forth in G.S. 120-3.1, 138-5, or 138-6, as appropriate.

14 **SECTION 1.(h)** The Commission shall study issues relating to the development of
15 a State payment in lieu of taxes for State properties, including wildlife and game lands. The
16 Commission may consider any other issues deemed relevant.

17 **SECTION 1.(i)** The Commission may submit an interim report on the results of its
18 study, including any proposed legislation, to the members of the Senate and the House of
19 Representatives at any time by filing a copy of the report with the Office of the President Pro
20 Tempore of the Senate, the Office of the Speaker of the House of Representatives, and the
21 Legislative Library. The Commission shall submit a final report on the results of its study,
22 including any proposed legislation, to the members of the Senate and the House of
23 Representatives, prior to the convening of the 2017 General Assembly, by filing a copy of the
24 report with the Office of the President Pro Tempore of the Senate, the Office of the Speaker of
25 the House of Representatives, and the Legislative Library. The Commission shall terminate
26 upon the convening of the 2017 General Assembly or upon the filing of its final report,
27 whichever occurs first.

28 **SECTION 2.** The Environmental Review Commission is directed to study issues
29 relating to statewide approaches to control invasive aquatic noxious weeds in the State's waters,
30 including funding needed to support statewide control. The Commission may consider any
31 other issues deemed relevant.

32 The Commission shall report its findings and recommendations on statewide
33 approaches to control invasive aquatic noxious weeds to the 2016 Regular Session of the 2015
34 General Assembly.

35 **SECTION 3.** The Revenue Laws Study Committee is directed to study issues
36 relating to the financial impacts on local governments of exempting previously taxable
37 properties from the property tax base when acquired by nonprofits. The Committee may
38 consider any other issues deemed relevant, but it shall not consider the taxation of real or
39 personal property used for religious purposes.

40 The Committee shall report its findings and recommendations on the financial
41 impacts of exempting previously taxable properties to the 2016 Regular Session of the 2015
42 General Assembly.

43 **SECTION 4.(a)** G.S. 159-32 reads as rewritten:

44 "**§ 159-32. Daily deposits.**

45 Except as otherwise provided by law, all taxes and other moneys collected or received by
46 an officer or employee of a local government or public authority shall be deposited in
47 accordance with this section. Each officer and employee of a local government or public
48 authority whose duty it is to collect or receive any taxes or other moneys ~~shall~~ shall, on a daily
49 basis, deposit his or submit to a properly licensed and recognized cash collection service all
50 collections and receipts daily. If receipts. However, if the governing board gives its approval,
51 deposits or submissions to a properly licensed and recognized cash collection service shall be

1 required only when the moneys on hand amount to as ~~much as~~ two hundred fifty dollars
2 ~~(\$250.00), but in any event a deposit shall be made on the last business day of the month.~~
3 (\$250.00) or greater. Until deposited or officially submitted to a properly licensed and
4 recognized cash collection service, all moneys must be maintained in a secure location. All
5 deposits shall be made with the finance officer or in an official depository. Deposits in an
6 official depository shall be immediately reported to the finance officer by means of a duplicate
7 deposit ticket. The finance officer may at any time audit the accounts of any officer or
8 employee collecting or receiving taxes or other moneys, and may prescribe the form and detail
9 of these accounts. The accounts of such an officer or employee shall be audited at least
10 annually."

11 **SECTION 4.(b)** This section becomes effective January 1, 2016.

12 **SECTION 5.** Except as otherwise provided, this act is effective when it becomes
13 law.