

Article 10.

Liability for Failure to Levy Taxes.

**§ 105-270. Repeal of laws imposing liability upon governing bodies of local units.**

All laws and clauses of laws, statutes and parts of statutes, imposing civil or criminal liability upon the governing bodies, of local units, or the members of such governing bodies, for failure to levy or to vote for the levy of any particular tax or rate of tax for any particular purpose, are hereby repealed, and said governing bodies and any and all members thereof are hereby freed and released from any civil or criminal liability heretofore imposed by any law or statute for failure to levy or to vote for the levy of any particular tax or tax rate for any particular purpose. (1933, c. 418.)