

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 106

Short Title: Sale of Property for Unpaid Taxes.

(Public)

Sponsors: Senators Cooper, Cochrane, Kerr, Shaw of Cumberland, and Soles.

Referred to: Finance.

February 13, 1997

A BILL TO BE ENTITLED

**AN ACT TO ALLOW REGIONAL SALES OF PERSONAL PROPERTY SEIZED
FOR UNPAID TAXES TO BE HELD IN ANY COUNTY.**

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-242(a) reads as rewritten:

"(a) Warrants for Collection of Taxes. – If any tax levied by the State and payable to the Secretary has not been paid within 30 days after the taxpayer was given a notice of final assessment of the tax under G.S. 105-241.1(d1), the Secretary may take either of the following actions to collect the tax:

- (1) The Secretary may issue a warrant or an order under the Secretary's hand and official seal, directed to the sheriff of any county of the State, commanding him to levy upon and sell the real and personal property of the taxpayer found within the county for the payment of the tax, including penalties and interest, and the cost of executing the warrant and to return to the Secretary the money collected, within a time to be specified in the warrant, not less than 60 days from the date of the warrant; the sheriff upon receipt of the warrant shall proceed in all respects with like effect and in the same manner prescribed by law in respect to executions issued against property upon judgments of a court

1 of record, and shall be entitled to the same fees for his services in
2 executing the warrant, to be collected in the same manner.

- 3 (2) The Secretary may issue a warrant or order under the Secretary's hand
4 and seal to any revenue officer or other employee of the Department of
5 Revenue charged with the duty to collect taxes, commanding the officer
6 or employee to levy upon and sell the taxpayer's personal property,
7 including that described in G.S. 105-366(d), found within the State for
8 the payment of the tax, including penalties and interest. Except as
9 otherwise provided in this subdivision, the levy upon the sale of
10 personal property shall be governed by the laws regulating levy and sale
11 under execution. The person to whom the warrant is directed shall
12 proceed to levy upon and sell the personal property subject to levy in the
13 same manner and with the same powers and authority normally
14 exercised by sheriffs in levying upon and selling personal property
15 under execution, except that the property may be sold in ~~Wake County or~~
16 ~~in the county in which it was seized,~~ any county, in the discretion of the
17 Secretary. In addition to the notice of sale required by the laws
18 governing sale of property levied upon under execution, the Secretary
19 may advertise the sale in any reasonable manner and for any reasonable
20 period of time to produce an adequate bid for the property. Levy and
21 sale fees, plus actual advertising costs, shall be added to and collected in
22 the same manner as taxes."

23 Section 2. This act becomes effective July 1, 1997.