

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 1293*

Short Title: Modify Mecklenburg Tax Penalty.

(Local)

Sponsors: Senators Rucho; Dannelly, Odom, and Winner.

Referred to: Finance.

May 27, 1998

A BILL TO BE ENTITLED

AN ACT TO AMEND THE MECKLENBURG OCCUPANCY TAX AND PREPARED
FOOD AND BEVERAGE TAX.

The General Assembly of North Carolina enacts:

Section 1. Section 8(f) of Chapter 908 of the 1983 Session Laws, as amended
by Chapter 821 of the 1989 Session Laws, reads as rewritten:

"(f) Penalties. A person, firm, corporation, or association who fails or refuses to
file a return and pay the tax due under this Part shall pay a penalty of ~~ten dollars (\$10.00)~~
five dollars (\$5.00) for each day's omission up to a maximum of ~~two thousand dollars~~
~~(\$2,000)~~ two hundred fifty dollars (\$250.00) for each return. 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 paying the tax, there shall be an additional tax, as a penalty, of five percent (5%)
of the tax due, with an additional tax of five percent (5%) for each additional month or
fraction thereof until the tax is paid. The governing body of the taxing entity may, for
good cause shown, compromise or forgive the additional tax penalties imposed by this
subsection. The governing body may delegate, in part or in whole, this authority to the
tax administrator.

Any person who willfully attempts in any manner to evade a tax imposed under this
Part or who willfully fails to pay the tax or make and file a return shall, in addition to the

1 penalties provided by law, be guilty of a misdemeanor punishable by a fine not to exceed
2 one thousand dollars (\$1,000), imprisonment not to exceed six months, or both."
3 Section 2. This act is effective when it becomes law.