

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 1218  
HOUSE BILL 1246

1 AN ACT TO AMEND G.S. 105-101 BY STRIKING OUT THE REQUIREMENT OF A TAX  
2 OF \$2.50 ON THE AFFIXING OF THE GREAT SEAL OF THE STATE TO ANY  
3 COMMISSION.  
4

5 WHEREAS, G.S. 105-101 requires that a tax of two dollars and fifty cents (\$2.50)  
6 be assessed whenever the Great Seal of the State is affixed to any commission; and

7 WHEREAS, the small amount of the tax and the burden of administrative work  
8 incident to the collection and accounting for it makes it uneconomical to enforce its collection;  
9 and the collection of it has, in fact, been discontinued some years ago on a theory of de  
10 minimus non curat lex: Now, therefore,

11  
12 The General Assembly of North Carolina do enact:  
13

14 **Section 1.** G.S. 105-101 as the same appears in Volume 2C of the General Statutes  
15 of North Carolina — Replacement 1958 is amended by striking out the following line of text:

16 "For the Great Seal of the State on any Commission.....\$ 2.50."

17 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.

18 **Sec. 3.** This Act shall be effective from and after its ratification.

19 In the General Assembly read three times and ratified, this the 22nd day of June,  
20 1961.