

NORTH CAROLINA GENERAL ASSEMBLY
1961 SESSION

CHAPTER 147
HOUSE BILL 240

AN ACT RELATING TO THE DISCOUNT ALLOWABLE FOR THE
PREPAYMENT OF TAXES IN HOKE COUNTY.

The General Assembly of North Carolina do enact:

Section 1. G. S. 105-345 is amended by adding at the end thereof the following:

"In Hoke County Subsections 1, 2 and 6 shall not apply to taxes levied in said County and should any taxpayer of said County make payment of his taxes during the months of July through November following the levy thereof, he shall be entitled to the following discounts: If paid during the month of July a deduction of two per cent (2%); if paid during the month of August a deduction of one and one-half per cent (1½ %); if paid during the months of September and October a deduction of one per cent (1%); if paid during the month of November a deduction of one-half of one per cent (½%). If said tax is paid during the months of December and January next after due and payable, the tax shall be paid at par or face value."

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 All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Sec. 3. This Act shall be full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 31st day of March, 1961.