

NORTH CAROLINA GENERAL ASSEMBLY
1961 SESSION

CHAPTER 218
SENATE BILL 152

AN ACT TO VALIDATE THE APPLICATION OF THE CITY OF ROCKY MOUNT
FOR CERTAIN GASOLINE TAX REFUNDS.

WHEREAS, the City of Rocky Mount was entitled to gasoline tax refunds as follows:

Amount of Refund	For Quarter Ending
\$1,933.32	March 30, 1959
\$2,099.22	September 30, 1959;

and

WHEREAS, the applicable statute required applications for the same to be filed before April 30, 1959 and October 31, 1959 respectively; and

WHEREAS, through inadvertence such applications were not filed with the Department of Revenue until November 30, 1959 and January 12, 1960 respectively and accordingly such refunds were denied because of late filing: Now, therefore,

The General Assembly of North Carolina do enact:

Section 1. The above referred to application by the City of Rocky Mount for gasoline tax refund for the quarters ending March 30, 1959 and September 30, 1959 are hereby validated in all respects and the Commissioner of Revenue is hereby authorized and directed to pay to the City of Rocky Mount the gasoline tax refunds covered by said applications notwithstanding the late filing thereof.

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 All laws and clauses of laws in conflict with this Act are hereby repealed.

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

In the General Assembly read three times and ratified, this the 14th day of April, 1961.