

NORTH CAROLINA GENERAL ASSEMBLY
1961 SESSION

CHAPTER 273
SENATE BILL 167

AN ACT TO VALIDATE THE APPLICATION OF THE CITY OF RALEIGH FOR A GASOLINE TAX REFUND WHICH WAS FILED BEYOND THE DATE ALLOWED BY STATUTE.

WHEREAS, the City of Raleigh was entitled under the provisions of G. S. 105-446.1 to a gasoline tax refund of four thousand eight hundred fifteen dollars and twenty four cents (\$4,815.24) for the quarter ending December 31, 1960; and

WHEREAS, the applicable Statute required such application to be filed on or before January 31, 1961, but was, through hospitalization of the city official charged with the responsibility of filing the application, delayed until February 18, 1961, and the application, because of late filing, has been denied: Now, therefore,

The General Assembly of North Carolina do enact:

Section 1. That the above referred to application by the City of Raleigh for gasoline tax refund for the quarter ending December 31, 1960, is hereby validated in all respects and the Commissioner of Revenue is authorized and directed to pay to the City of Raleigh the tax refund covered in said application notwithstanding the late filing thereof.

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 That all laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. That this Act shall become effective upon its ratification.

In the General Assembly read three times and ratified, this the 25th day of April, 1961.