

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 57  
HOUSE BILL 115

AN ACT TO VALIDATE THE APPLICATION OF THE CITY OF NEW BERN FOR  
A CERTAIN GASOLINE TAX REFUND WHICH APPLICATION WAS  
INADVERTENTLY FILED TOO LATE.

WHEREAS, the City of New Bern was entitled to a gasoline tax refund of one thousand two hundred ten dollars and thirty-eight cents (\$1,210.38) for the quarter ending September 30, 1960; and

WHEREAS, the applicable statute required such application to be filed before October 31, 1960; and

WHEREAS, through inadvertance such application was not filed with the Department of Revenue until November 10, 1960, and the application for refund was then denied because of the late filing: Now, therefore,

The General Assembly of North Carolina do enact:

Section 1. The above referred to application by the City of New Bern for gasoline tax refund for the quarter ending September 30, 1960, is hereby validated in all respects and the Commissioner of Revenue is hereby authorized and directed to pay to the City of New Bern the gasoline tax refund covered in said application 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 All laws and clauses of laws in conflict with this Act are hereby repealed.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 on and after its ratification.

In the General Assembly read three times and ratified, this the 17th day of March, 1961.