

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 394
HOUSE BILL 724

AN ACT RELATING TO DISCOUNTS FOR PAYMENT OF TAXES IN WAKE
COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That Chapter 1088 of the Session Laws of 1947, as amended, be further amended by adding at the end thereof a new paragraph reading as follows:

"Provided however that in the event tax notices are not mailed to the taxpayer prior to September 1st of the year in which the tax accrues, that then and in such event the taxpayer shall be entitled to the discount provided if the taxes are paid within fourteen days (14) after the mailing of tax notices.

"Provided further, that the foregoing shall not apply to any taxpayer who is subject to penalty for late listing."

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 All laws and clauses of laws in conflict with this Act are hereby repealed.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 5th day of May, 1969.