

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 599
SENATE BILL 530

1 AN ACT TO CLARIFY THE ROLE OF THE REGISTER OF DEEDS IN ADMINISTERING
2 THE EXCISE STAMP TAX ON CONVEYANCES OF REAL ESTATE.

3
4 The General Assembly of North Carolina do enact:
5

6 **Section 1.** G.S. 105-228.32, as the same appears in the 1967 Cumulative
7 Supplement to Volume 2D of The General Statutes of North Carolina, is amended by deleting
8 the third sentence thereof which reads as follows:

9 "Every instrument of conveyance subject to tax herein shall have affixed to the face thereof,
10 prior to recording the same in the office of the register of deeds, the tax stamp issued pursuant
11 to this article.", and substituting therefor the following sentence:

12 "It is the duty of the party presenting the instrument for registration to see that the correct
13 amount of stamps is affixed to the face thereof prior to recording the same in the office of the
14 register of deeds."

15 **Sec. 2.** G.S. 105-228.34, as the same appears in the 1967 Cumulative Supplement
16 to Volume 2D of The General Statutes of North Carolina, is amended by adding the following
17 sentence at the end thereof:

18 "When the register of deeds relies on the statement of the party presenting the instrument
19 for registration as to the correct amount of stamps to be affixed, he shall not be subject to
20 prosecution as an aider or abettor under this Section."

21 **Sec. 3.** All laws and clauses of laws in conflict with this Act are hereby repealed.

22 **Sec. 4.** This Act shall be in full force and effect from and after July 1, 1969.

23 In the General Assembly read three times and ratified, this the 27th day of May,
24 1969.