NORTH CAROLINA GENERAL ASSEMBLY 1969 SESSION

CHAPTER 66 HOUSE BILL 196

AN ACT TO AMEND G.S. 105-345, FIXING DISCOUNTS FOR PREPAYMENT OF TAXES IN WILKES COUNTY.

The General Assembly of North Carolina do enact:

Section 1. G.S. 105-345 is hereby amended by adding the following subsection at the end thereof:

"However, subsections (1), (2) and (6) hereof shall not apply to taxes levied by Wilkes County, and should any taxpayer of Wilkes County make prepayment of his taxes during the month of November or prior thereto, following the levy of such taxes, he shall be entitled to the following discounts:

If paid prior to or during the month of September, two per cent (2%);

If paid during the month of October, one per cent (1%);

If paid during the month of November, one-half per cent (1/2%);

If paid during the month of December or January, such taxes shall be payable at par or face amount."

Sec. 2. All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed to the extent of such conflict.

Sec. 3. This Act shall become effective from and after its ratification.

In the General Assembly read three times and ratified, this the 11th day of March, 1969.