

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 705
HOUSE BILL 1096

AN ACT TO AMEND G.S. 105-345, AS AMENDED BY CHAPTER 334 OF THE
SESSION LAWS OF 1959 RELATING TO THE DISCOUNT ALLOWABLE FOR
PREPAYMENT OF TAXES IN UNION COUNTY.

The General Assembly of North Carolina do enact:

Section 1. Chapter 334 of the Session Laws of 1959 is hereby repealed.

Sec. 2. Chapter 822 of the Session Laws of 1951 is hereby repealed.

Sec. 3. G.S. 105-345 as amended is hereby amended by adding the following subsection at the end thereof:

"(8) However, subsections one (1), two (2) and six (6) shall not apply to taxes levied by Union County and should any taxpayer of Union County make payment of his taxes in the months of August through October following the levy thereof, he shall be entitled to the following discounts: If paid during the months of August or September, a deduction of two percent (2%); if paid during the month of October, a deduction of one percent (1%). If said tax is paid on or before the first day of February next after the tax becomes due and payable, the tax shall be paid at par or face value."

Sec. 4. This Act shall apply to Union County only.

Sec. 5. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 6. 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 2nd day of June, 1969.