

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 231
HOUSE BILL 343

AN ACT TO AMEND THE MACHINERY ACT TO REQUIRE THAT WHEN ONE TAXING UNIT COLLECTS TAXES FOR ANOTHER, THE TEN PERCENT COLLECTION FEE SHALL BE PAID INTO THE GENERAL FUND OF THE COLLECTING UNIT.

The General Assembly of North Carolina enacts:

Section 1. Article 26 of Chapter 105 of the General Statutes is hereby amended by rewriting G.S. 105-364(c)(1) to read as follows:

"(1) In acting on a tax receipt and certificate under the provisions of this section, the tax collector receiving them shall, in addition to collecting the amount of taxes certified as due, also impose a fee equal to ten percent (10%) of the amount of taxes certified as unpaid, to be paid into the general fund of his taxing unit."

Sec. 2. This act shall become effective January 1, 1974.

In the General Assembly read three times and ratified, this the 18th day of April, 1973.