

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 92  
HOUSE BILL 136

AN ACT TO CLARIFY THE PENALTIES FOR EVASION OF PROPERTY TAXES.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-308 is amended by rewriting the third paragraph thereof as follows:

"Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this Subchapter, whether by removal or concealment of property or otherwise, shall be guilty of a misdemeanor punishable by a fine not to exceed five hundred dollars (\$500.00) or imprisonment not to exceed six months or by both such fine and imprisonment."

**Sec. 2.** This act shall become effective October 1, 1977.

In the General Assembly read three times and ratified, this the 18th day of March, 1977.