

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1439\*

Short Title: Modify Mecklenburg Tax Penalty.

(Local)

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Sponsors: Representatives Alexander; Cunningham, Dickson, Easterling, Gulley, McMahan, and Rayfield.

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Referred to: Local and Regional Government II, if favorable, Finance.

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May 25, 1998

A BILL TO BE ENTITLED

AN ACT TO AMEND THE MECKLENBURG OCCUPANCY TAX AND PREPARED  
FOOD AND BEVERAGE TAX.

The General Assembly of North Carolina enacts:

Section 1. Section 8(f) of Chapter 908 of the 1983 Session Laws, as amended  
by Chapter 821 of the 1989 Session Laws, reads as rewritten:

"(f) Penalties. A person, firm, corporation, or association who fails or refuses to  
file a return and pay the tax due under this Part shall pay a penalty of ~~ten dollars (\$10.00)~~  
five dollars (\$5.00) for each day's omission up to a maximum of ~~two thousand dollars~~  
~~(\$2,000)~~ two hundred fifty dollars (\$250.00) for each return. In case of failure or refusal  
to file the return or pay the tax for a period of 30 days after the time required for filing the  
return or paying the tax, there shall be an additional tax, as a penalty, of five percent (5%)  
of the tax due, with an additional tax of five percent (5%) for each additional month or  
fraction thereof until the tax is paid. The governing body of the taxing entity may, for  
good cause shown, compromise or forgive the additional tax penalties imposed by this  
subsection. The governing body may delegate, in part or in whole, this authority to the  
tax administrator.

Any person who willfully attempts in any manner to evade a tax imposed under this  
Part or who willfully fails to pay the tax or make and file a return shall, in addition to the

1 penalties provided by law, be guilty of a misdemeanor punishable by a fine not to exceed  
2 one thousand dollars (\$1,000), imprisonment not to exceed six months, or both."  
3           Section 2. This act is effective when it becomes law.