

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE BILL 1152

Short Title: Interest on Illegally Levied Exactions.

(Public)

Sponsors: Senator Hoyle.

Referred to: Finance.

March 22, 2007

1 A BILL TO BE ENTITLED
2 AN ACT TO REQUIRE COUNTIES AND CITIES TO PAY INTEREST ON
3 ILLEGALLY EXACTED TAXES, FEES, OR MONETARY CONTRIBUTIONS
4 FOR DEVELOPMENT THAT ARE NOT SPECIFICALLY AUTHORIZED BY
5 LAW.

6 The General Assembly of North Carolina enacts:

7 SECTION 1. G.S. 153A-324 reads as rewritten:

8 "§ 153A-324. Enforcement of ordinances.

9 (a) In addition to the enforcement provisions of this Article and subject to the
10 provisions of the ordinance, any ordinance adopted pursuant to this Article, to Chapter
11 157A, or to Chapter 160A, Article 19 may be enforced by any remedy provided by
12 G.S. 153A-123.

13 (b) If the county is found to have illegally exacted a tax, fee, or monetary
14 contribution for development or a development permit not specifically authorized by
15 law, the county shall return the tax, fee, or monetary contribution plus interest of six
16 percent (6%) per annum."

17 SECTION 2. G.S. 160A-363 is amended by adding a new subdivision to
18 read:

19 "(e) If the city is found to have illegally exacted a tax, fee, or monetary
20 contribution for development or a development permit not specifically authorized by
21 law, the city shall return the tax, fee, or monetary contribution plus interest of six
22 percent (6%) per annum."

23 SECTION 3. This act is effective when it becomes law.