

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 20

Short Title: Modify Scope of \$100 Tax Penalty.

(Public)

Sponsors: Representatives Beard; Bowman and Warner.

Referred to: Finance.

January 17, 1989

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT THE ONE HUNDRED DOLLAR PENALTY FOR
2 FAILURE TO LIST A MOTOR VEHICLE DOES NOT APPLY TO PRIVATE
3 TRAILERS.
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5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-312(h1) reads as rewritten:

7 "(h1) If the discovered property is a motor vehicle and the county ~~accessor~~-assessor
8 determines from records of the Division of Motor Vehicles that the owner of the vehicle
9 falsely certified that he listed the vehicle for property taxes in violation of G.S. 20-
10 50.2(a)(1), the county assessor shall add a penalty of one hundred dollars (\$100.00) for
11 failure to list that vehicle in that county, which penalty shall be in addition to the
12 penalties imposed by subsection (h). This penalty shall be imposed only for the year in
13 which the discovery is made, regardless of the number of listing periods that elapsed
14 before the motor vehicle was discovered, and regardless of whether the owner of the
15 vehicle falsely certified that he paid taxes on the vehicle in previous years. The civil
16 penalty in this subsection shall not be imposed if the owner of the vehicle has been
17 criminally punished under G.S. 20-50.2(c) with regard to the same failure to list. As
18 used in this section, the term 'motor vehicle' means (i) a vehicle, as defined in G.S. 20-
19 4.01, that is self-propelled or (ii) one of the following types of property-hauling
20 vehicles, as defined in G.S. 20-4.01, that is pulled by a self-propelled vehicle: an
21 exempt for-hire vehicle, a common carrier of property vehicle, a semitrailer, or a
22 contract carrier of property vehicle. The term 'motor vehicle' does not include a moped,
23 as defined in G.S. 20-4.01."

1 Sec. 2. This act is effective for taxable years beginning on or after January 1,
2 1988.