## GENERAL ASSEMBLY OF NORTH CAROLINA

## SESSION 1997

## HOUSE BILL 136

Short Title: Late Video Return/Sales Tax.

Sponsors: Representatives Weatherly; Arnold, Baker, Brown, Cansler, Davis, McCombs, Mitchell, Preston, Rayfield, and Shubert.

Referred to: Judiciary II, if favorable, Finance.

February 13, 1997

1	A BILL TO BE ENTITLED
2	AN ACT TO PROVIDE THAT CERTAIN LATE CHARGES FOR THE LATE
3	RETURN OF RENTED PROPERTY ARE SUBJECT TO SALES TAX AND TO
4	PROVIDE FOR TREBLE DAMAGES IN A CIVIL ACTION TO ENFORCE
5	PAYMENT OF CERTAIN LATE CHARGES FOR THE LATE RETURN OF A
6	RENTED VIDEOCASSETTE TAPE.
7	The General Assembly of North Carolina enacts:
8	Section 1. G.S. 105-164.3(16) is amended by adding a new sub-subdivision to
9	read:
10	"g. <u>The term 'sales price' includes a late charge for the late return of</u>
11	leased or rented personal property to the extent the charge for the
12	late period does not exceed the rental charge for an equivalent
13	period. The term 'sales price' does not include the excess of the
14	late charge for the late period over the rental charge for an
15	equivalent period if the following conditions are met:
16	1. The late charge is imposed only if the lessee violates the
17	terms of the lease or rental agreement by failing to return
18	the property on time.

1

(Public)

## GENERAL ASSEMBLY OF NORTH CAROLINA

2         from the charge for leasing or renting the property."           3         Section 2. Article 13 of Chapter 66 of the General Statutes is amended by           4         adding a new section to read:           "\$66-67.4. Remedies for failure to pay extra-day charges for late return of video.           (a)         The following definitions apply in this section:           (1)         Extra-day charge A charge for the late return of a rented videocassette at the same rate as the daily rental charge rate or the regular per day rental charge rate.           10         (2)         Member of record A person in whose name a video rental store membership is held and on whose membership a videocassette is rented.           12         (3)         Videocassette The term includes video cartridges.           13         (4)         Videocassette tapes for noncommercial use.           14         videocassette within 30 days after written demand for its return is liable to the video rental store for a minimum amount of fifty dollars (\$50.00) or three times the amount of the extra-day charges, whichever is greater.           16         (1)         The damages provided for in this section do not apply unless at the time of the rental of the videocassette tape the video rental store conspicuously displayed in the vicinity of the checkout counter a sign that displays the following warnings in block letters not less than one inch in height:           15         (2)         The written demand shall be mailed by certified mail to the member of record's last known address.<	1	2. The late charge is charged and accounted for separately
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36 occurring on or after that date.	36	occurring on or after that date.