

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1999

SESSION LAW 1999-304
SENATE BILL 619

AN ACT CONCERNING SATELLITE ANNEXATIONS BY THE TOWN OF
FUQUAY-VARINA AND TO MODIFY THE HILLSBOROUGH MEALS TAX
PENALTIES.

The General Assembly of North Carolina enacts:

Section 1. Section 1 of Chapter 432 of the 1997 Session Laws reads as rewritten:

"Section 1. (a) G.S. 160A-58.1(b) is amended by adding a new subdivision to read:

'(2a) If any territory proposed for annexation under this Part is an area that another city has agreed not to annex under an agreement with the annexing city under Part 6 of this Article, then the proximity to that other city shall not be considered in applying subdivision (2) of this subsection. This subdivision applies only where the annexing ~~city is~~ cities are the Town of Towns of Fuquay-Varina and Wake Forest.'

(b) Section 2(b) of Chapter 882 of the 1989 Session Laws reads as rewritten:

'(b) Except as provided by G.S. 160A-58.1(b)(2a) or subsection (a) of this section, the provisions of Part 4 of Article 4A of Chapter 160A of the General Statutes shall continue to apply to the ~~Town of Towns of Fuquay-Varina and~~ Wake Forest."

Section 2. Subsection (g) of Section 1 of Chapter 449 of the 1993 Session Laws reads as rewritten:

"(g) Penalties. – A person, firm, corporation, or association who fails or refuses to file a return required by this section or pay the tax due under this act is subject to the civil and criminal penalties set by G.S. 105-236 for failure to pay or file a return for State sales and use taxes. In addition, for failure or refusal to file the return for a period of 30 days after it is due, the taxpayer is subject to an additional tax, as a penalty, of one hundred dollars (\$100.00). The town board has the same authority to waive the penalties for a tax levied under this act that the Secretary of Revenue has to waive the penalties for State sales and use taxes. The remedies provided in G.S. 160A-207 apply to taxes, interest, and penalties that accrue under this act. ~~shall pay a penalty of two dollars (\$2.00) for each day's omission, subject to a maximum of five hundred dollars (\$500.00). 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 for paying the tax, there shall be an additional tax, as a penalty, of five percent (5%) of the tax due in addition to any other penalty, with an additional tax of five percent (5%) for each additional month or~~

~~fraction thereof until the tax is paid. The town board may, for good cause shown, compromise or forgive the additional tax penalties imposed by this section.~~

~~A person who willfully attempts in any manner to evade a tax imposed under this section or who willfully fails to pay the tax or make and file a return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and shall be punishable by a fine not to exceed five hundred dollars (\$500.00), imprisonment not to exceed six months, or both."~~

Section 3. Section 1 of this act applies only to the Town of Fuquay-Varina. Section 2 of this act applies only to the Town of Hillsborough.

Section 4. Section 2 of this act becomes effective October 1, 1999, and applies to taxes due on or after that date. The remainder of this act is effective when it becomes law.

In the General Assembly read three times and ratified this the 15th day of July, 1999.

s/ Dennis A. Wicker
President of the Senate

s/ James B. Black
Speaker of the House of Representatives