GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2003

H **1**

HOUSE BILL 972

Short Title:	Property Tax Certification Procedure.	(Public)
Sponsors:	Representative Culpepper.	
Referred to:	Science and Technology.	

April 9, 2003

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN INTERNET-BASED ALTERNATIVE TO PROPERTY TAX CERTIFICATION PROCEDURES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-361 is amended by adding a new subsection to read:

"(e) Internet. – If the taxing unit maintains an Internet web site on which current information on the amount of taxes, special assessments, penalties, interest, and costs due on any real or personal property is available, a person may rely on information obtained from the web site as if it were a certificate issued pursuant to this section as of the date stated on the web site. The web site must clearly state the date as of which the information is current. The tax collector shall be liable on the tax collector's bond for any loss to the taxing unit arising from an understatement of the tax and special assessment obligations contained in the information available on the web site."

SECTION 2. This act becomes effective July 1, 2003.