GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2007

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SENATE DRS85240-ST-11 (02/23)

Short Title:	Interest on Illegally Levied Exactions.	(Public)
Sponsors:	Senator Hoyle.	
Referred to:		

A BILL TO BE ENTITLED

AN ACT TO REQUIRE COUNTIES AND CITIES TO PAY INTEREST ON ILLEGALLY EXACTED TAXES, FEES, OR MONETARY CONTRIBUTIONS FOR DEVELOPMENT THAT ARE NOT SPECIFICALLY AUTHORIZED BY LAW.

The General Assembly of North Carolina enacts:

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

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

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

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

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

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

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