

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE DRS75075-TDxz-4* (01/08)

Short Title: Revenue Laws & Motor Fuels Tax Tech. Changes. (Public)

Sponsors: Senators Hartsell, Clodfelter, Dalton, Hoyle, and Kerr.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO MAKE TECHNICAL, CLARIFYING, AND ADMINISTRATIVE
3 CHANGES TO THE REVENUE LAWS, MOTOR FUELS TAX LAWS, AND
4 RELATED STATUTES.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 53B-4(2) reads as rewritten:

7 "(2) Authorization under G.S. ~~405-251, 105-251.1, 105-251~~ or G.S.
8 105-258."

9 **SECTION 2.** G.S. 105-40(7a) reads as rewritten:

10 "(7a) All exhibitions, performances, and entertainments promoted and
11 managed by 'a nonprofit arts organization.' ~~organization' that is exempt~~
12 ~~from income tax under G.S. 105-130.11(a)(3).~~ This exemption does
13 not apply to athletic events. A 'nonprofit arts organization' is an
14 organization that meets both of the following requirements:

15 a. It is exempt from income tax under G.S. 105-130.11(a)(3).

16 b. Its primary purpose is to offer choral and theatrical
17 performances."

18 **SECTION 3.** G.S. 105-40(10) reads as rewritten:

19 "(10) Arts festivals held by a person that is exempt from income tax under
20 Article 4 of this Chapter and that meets the following conditions:

21 a. The person holds no more than two arts festivals during a
22 calendar year.

23 b. Each of the person's arts festivals last no more than seven
24 consecutive days.

25 c. The arts festivals are held outdoors on public property and
26 involve a variety of exhibitions, entertainments, and activities."

27 **SECTION 4.** G.S. 105-40(11) reads as rewritten:

1 "(11) Community festivals held by a person who is exempt from income tax
2 under Article 4 of this Chapter and that meets all of the following
3 conditions:

- 4 a. The person holds no more than one community festival during a
5 calendar year.
6 b. The community festival lasts no more than seven consecutive
7 days.
8 c. The community festival involves a variety of exhibitions,
9 entertainments, and activities, the majority of which are held
10 outdoors and are open to the public."

11 **SECTION 5.** G.S. 105-113.82(a) reads as rewritten:

12 "(a) Amount, Method. – The Secretary shall distribute annually the following
13 percentages of the net amount of excise taxes collected on the sale of malt beverages
14 and wine during the preceding 12-month period ending March 31, ~~less the amount of~~
15 ~~the net proceeds credited to the Department of Commerce under G.S. 105-113.81A, 31~~
16 to the counties and cities in which the retail sale of these beverages is authorized in the
17 entire county or city:

- 18 (1) Of the tax on malt beverages levied under G.S. 105-113.80(a),
19 twenty-three and three-fourths percent (23³/₄%);
20 (2) Of the tax on unfortified wine levied under G.S. 105-113.80(b),
21 sixty-two percent (62%); and
22 (3) Of the tax on fortified wine levied under G.S. 105-113.80(b),
23 twenty-two percent (22%).

24 For purposes of this subsection, 'net amount' means gross collections less refunds and
25 amounts credited to the Department of Commerce under G.S. 105-113.81A. If malt
26 beverages, unfortified wine, or fortified wine may be licensed to be sold at retail in both
27 a county and a city located in the county, both the county and city shall receive a portion
28 of the amount distributed, that portion to be determined on the basis of population. If
29 one of these beverages may be licensed to be sold at retail in a city located in a county
30 in which the sale of the beverage is otherwise prohibited, only the city shall receive a
31 portion of the amount distributed, that portion to be determined on the basis of
32 population. The amounts distributed under subdivisions (1), (2), and (3) shall be
33 computed separately."

34 **SECTION 6.** G.S. 105-129.16E(b) reads as rewritten:

35 "(b) Allocation. – If the taxpayer is an individual who is a nonresident or a
36 part-year resident, the taxpayer must reduce the amount of the credit by multiplying it
37 by the fraction calculated under G.S. 105-134.5(b) or (c), as appropriate. If the taxpayer
38 is not an individual and is required to apportion its multistate business income to this
39 State, the taxpayer must reduce the amount of the credit by multiplying it by the
40 apportionment fraction used to apportion its ~~business~~ apportionable income to this
41 State."

42 **SECTION 7.** G.S. 105-129.87(b) reads as rewritten:

43 "(b) Threshold. – The applicable threshold is the appropriate amount set out in the
44 following table based on the development tier designation of the county where the new

1 jobs are created during the taxable year. If the taxpayer creates new jobs at more than
 2 one eligible establishment in a county during the taxable year, the threshold applies to
 3 the aggregate number of new jobs created at all eligible establishments within the
 4 county during that year. If the taxpayer creates new jobs at eligible establishments in
 5 different counties during the taxable year, the threshold applies separately to the
 6 aggregate number of new jobs created at eligible establishments in each county. If the
 7 taxpayer creates new jobs in an urban progress zone or an agrarian growth zone, the
 8 applicable threshold is the one for a development tier one area. New jobs created in an
 9 urban progress zone or an agrarian growth zone are not aggregated with jobs created at
 10 any other eligible establishments regardless of county.

Area Development Tier	Threshold
Tier One	5
Tier Two	10
Tier Three	15"

15 **SECTION 8.** G.S. 105-129.88(c) reads as rewritten:

16 "(c) Threshold. – The applicable threshold is the appropriate amount set out in the
 17 following table based on the development tier where the eligible business property is
 18 placed in service during the taxable year. If the taxpayer places business property in
 19 service in an urban progress zone or an agrarian growth zone, the applicable threshold is
 20 the one for a development tier one area. Business property placed in service in an urban
 21 progress zone or an agrarian growth zone is not aggregated with business property
 22 placed in service at any other eligible establishments regardless of county. If the
 23 taxpayer places eligible business property in service at more than one establishment in a
 24 county during the taxable year, the threshold applies to the aggregate amount of eligible
 25 business property placed in service during the taxable year at all establishments in the
 26 county. If the taxpayer places eligible business property in service at establishments in
 27 different counties, the threshold applies separately to the aggregate amount of eligible
 28 business property placed in service in each county. If the taxpayer places eligible
 29 ~~machinery and equipment~~ business property in service at an establishment over the
 30 course of a two-year period, the applicable threshold for the second taxable year is
 31 reduced by the eligible investment amount for the previous taxable year.

Area Development Tier	Threshold
Tier One	\$ -0-
Tier Two	1,000,000
Tier Three	2,000,000"

36 **SECTION 9.** G.S. 105-129.88(e) reads as rewritten:

37 "(e) Transferred Property. – If, in one of the four years in which the installment of
 38 a credit accrues, the business property with respect to which the credit was claimed is
 39 moved to a county in a higher-numbered development tier or ~~to~~ out of an urban progress
 40 zone or an agrarian growth zone, the remaining installments of the credit are allowed
 41 only to the extent they would have been allowed if the business property had been
 42 placed in service initially in the area to which it was moved. If, in one of the four years
 43 in which the installment of a credit accrues, the business property with respect to which
 44 a credit was claimed is moved to a county in a lower-numbered development tier or an

1 urban progress zone or an agrarian growth zone, the remaining installments of the credit
2 shall be calculated as if the business property had been placed in service initially in the
3 area to which it was moved."

4 **SECTION 10.** G.S. 105-130.48(e) reads as rewritten:

5 "(e) Documentation of Credit. – ~~To~~Upon request, to support the credit allowed by
6 this section, the taxpayer must file with its income tax return, for the taxable year in
7 which the credit is claimed, a certification by the Department of Environment and
8 Natural Resources stating the number of bushels of oyster shells donated by the
9 taxpayer."

10 **SECTION 11.** G.S. 105-151.30(d) reads as rewritten:

11 "(d) Documentation of Credit. – ~~To~~Upon request, to support the credit allowed by
12 this section, the taxpayer must file with its income tax return, for the taxable year in
13 which the credit is claimed, a certification by the Department of Environment and
14 Natural Resources stating the number of bushels of oyster shells donated by the
15 taxpayer."

16 **SECTION 12.** G.S. 105-164.13(52) reads as rewritten:

17 "(52) Items subject to sales and use tax under G.S. 105-164.4, other than
18 ~~electricity and~~electricity, telecommunications service, and ancillary
19 service as defined in G.S. 105-164.4, if all of the following conditions
20 are met:

21 ~~(a)~~a. The items are purchased by a State agency for its own use and
22 in accordance with G.S. 105-164.29A.

23 ~~(b)~~b. The items are purchased pursuant to a valid purchase order
24 issued by the State agency that contains the exemption number
25 of the agency and a description of the property purchased, or
26 the items purchased are paid for with a State-issued check,
27 electronic deposit, credit card, procurement card, or credit
28 account of the State agency.

29 ~~(c)~~c. For all purchases other than by an agency-issued purchase
30 order, the agency must provide to or have on file with the
31 retailer the agency's exemption number."

32 **SECTION 13.** G.S. 105-164.16(b1) reads as rewritten:

33 "(b1) Monthly. – A taxpayer who is consistently liable for ~~more than~~at least one
34 hundred dollars (\$100.00) but less than ten thousand dollars (\$10,000) a month in State
35 and local sales and use taxes must file a return and pay the taxes due on a monthly basis.
36 A monthly return is due by the 20th day of the month following the calendar month
37 covered by the return."

38 **SECTION 14.** G.S. 105-164.16(d) reads as rewritten:

39 "(d) Use Tax on Out-of-State Purchases. – Use tax payable by an individual who
40 purchases tangible personal ~~property~~property, excluding purchases of boats and
41 aircrafts, outside the State for a nonbusiness purpose is due on an annual basis. For an
42 individual who is not required to file an individual income tax return under Part 2 of
43 Article 4 of this Chapter, the annual reporting period ends on the last day of the calendar
44 year and a use tax return is due by the following April 15. For an individual who is

1 required to file an individual income tax return, the annual reporting period ends on the
2 last day of the individual's income tax year, and the use tax must be paid on the income
3 tax return as provided in G.S. 105-269.14."

4 **SECTION 15.** G.S. 105-187.51B(a), as amended by Section 24.9(a) of S.L.
5 2006-66, reads as rewritten:

6 "(a) Tax. – A privilege tax is imposed on the following:

7 (1) A major recycling facility that purchases any of the following tangible
8 personal property for use in connection with the facility:

9 a. Cranes, structural steel crane support systems, and foundations
10 related to the cranes and support systems.

11 b. Port and dock facilities.

12 c. Rail equipment.

13 d. Material handling equipment.

14 e. Mill machinery parts and accessories."

15 **SECTION 16.** G.S. 105-187.52 reads as rewritten:

16 "**§ 105-187.52. Administration.**

17 (a) Administration. – The privilege taxes imposed by this Article are in addition
18 to the State use tax. Except as otherwise provided in this Article, the collection and
19 administration of these taxes is the same as the State use tax imposed by Article 5 of
20 this Chapter.

21 (b) Credit. – A credit is allowed against the tax imposed by this Article for the
22 amount of a sales or use tax, privilege or excise tax, or substantially equivalent tax paid
23 to another state. The credit allowed by this subsection does not apply to tax paid to
24 another state that does not grant a similar credit for the privilege tax paid in North
25 Carolina.

26 (c) Exemption. – State agencies are exempted from the privilege taxes imposed
27 by this Article."

28 **SECTION 17.** G.S. 105-258(a) reads as rewritten:

29 "(a) Secretary May Examine Data and Summon Persons. The Secretary of
30 Revenue, for the purpose of ascertaining the correctness of any return, making a return
31 where none has been made, or determining the liability of any person for ~~any tax~~
32 ~~imposed by this Subchapter, a tax,~~ or collecting any such tax, shall have the power to
33 examine, personally, or by an agent designated by him, any books, papers, records, or
34 other data which may be relevant or material to such inquiry, and the Secretary may
35 summon the person liable for the tax or required to perform the act, or any officer or
36 employee of such person, or any person having possession, custody, care or control of
37 books of account containing entries relevant or material to the income and expenditures
38 of the person liable for the tax or required to perform the act, or any other person having
39 knowledge in the premises, to appear before the Secretary, or his agent, at a time and
40 place named in the summons, and to produce such books, papers, records or other data,
41 and to give such testimony under oath as may be relevant or material to such inquiry,
42 and the Secretary or his agent may administer oaths to such person or persons. If any
43 person so summoned refuses to obey such summons or to give testimony when
44 summoned, the Secretary may apply to the Superior Court of Wake County for an order

1 requiring such person or persons to comply with the summons of the Secretary, and the
2 failure to comply with such court order shall be punished as for contempt."

3 **SECTION 18.** G.S. 105-268.1 reads as rewritten:

4 "**§ 105-268.1. Agreements to coordinate the administration and collection of taxes;**
5 **sharing of information for statistical reports and revenue estimates.**

6 (a) The Secretary of Revenue is hereby authorized, with the approval of the
7 Governor and Council of State, to enter into agreements with the United States
8 government or any department or agency thereof, or with a state or any political
9 subdivision thereof, for the purpose of coordinating the administration and collection of
10 taxes imposed by this State and administered and collected by said Secretary with taxes
11 imposed by the United States or by any other state or political subdivision thereof.

12 (b) The Secretary of Revenue is hereby authorized, with the approval of the
13 Governor and Council of State, to share information with the United States government
14 or any department or agency thereof, or with a state or any political subdivision thereof,
15 for the purpose of obtaining data for statistical reports and revenue estimates."

16 **SECTION 19.1.** G.S. 105-449.52 reads as rewritten:

17 "**§ 105-449.52. Civil penalties applicable to motor carriers.**

18 (a) Penalty. – A motor carrier who does any of the following is subject to a civil
19 penalty:

- 20 (1) Operates in this State or causes to be operated in this State a motor
21 vehicle that either fails to carry the registration card required by this
22 Article or fails to display an identification marker in accordance with
23 this Article. The amount of the penalty is one hundred dollars
24 (\$100.00).
- 25 (2) Is unable to account for identification markers the Secretary issues the
26 motor carrier, as required by G.S. 105-449.47. The amount of the
27 penalty is one hundred dollars (\$100.00) for each identification marker
28 the carrier is unable to account for.
- 29 (3) Displays an identification marker on a motor vehicle operated by a
30 motor carrier that was not issued to the carrier by the Secretary under
31 G.S. 105-449.47. The amount of the penalty is one thousand dollars
32 (\$1,000) for each identification marker unlawfully obtained. Both the
33 licensed motor carrier to whom the Secretary issued the identification
34 marker and the motor carrier displaying the unlawfully obtained
35 identification marker are jointly and severally liable for the penalty
36 under this subdivision.

37 **A**

38 (a1) Payment. – A penalty imposed under this section is payable to the
39 ~~Department of Revenue, the Department of Crime Control and Public Safety, or the~~
40 ~~Division of Motor Vehicles.~~ agency that assessed the penalty. When a motor vehicle is
41 found to be operating without a registration card or an identification marker or with an
42 identification marker the Secretary did not issue for the vehicle, the motor vehicle may
43 not be driven for a purpose other than to park the motor vehicle until the penalty

1 imposed under this section is paid unless the officer that imposes the penalty determines
2 that operation of the motor vehicle will not jeopardize collection of the penalty.

3 (b) Hearing. – The procedure set out in G.S. 105-449.119 for protesting a penalty
4 imposed under Article 36C, Part 6, of this Chapter applies to a penalty imposed under
5 this section."

6 **SECTION 19.2.** G.S. 105-449.115(f) reads as rewritten:

7 "(f) Sanctions Against Transporter. – The following acts are grounds for a civil
8 ~~penalty payable to the Department of Crime Control and Public Safety or the~~
9 ~~Department of Revenue; penalty:~~

- 10 (1) Transporting motor fuel in a railroad tank car or transport truck
11 without a shipping document or with a false or an incomplete shipping
12 document.
13 (2) Delivering motor fuel to a destination state other than that shown on
14 the shipping document.

15 The penalty ~~imposed under this subsection~~ is payable to the agency that assessed the
16 penalty and is payable by the person in whose name the conveyance is registered, if the
17 conveyance is a transport truck, and is payable by the person responsible for the
18 movement of motor fuel in the conveyance, if the conveyance is a railroad tank car. The
19 amount of the penalty is five thousand dollars (\$5,000). A penalty imposed under this
20 subsection is in addition to any motor fuel tax assessed."

21 **SECTION 19.3.** G.S. 105-449.115A(c) reads as rewritten:

22 "(c) Sanctions. – Transporting motor fuel in a tank wagon without an invoice, bill
23 of sale, or shipping document containing the information required by this section is
24 grounds for a civil ~~penalty payable to the Department of Crime Control and Public~~
25 ~~Safety or the Department of Revenue; penalty.~~ The penalty imposed under this
26 subsection is payable to the agency that assessed the penalty and is payable by the
27 person in whose name the tank wagon is registered. The amount of the penalty is one
28 thousand dollars (\$1,000). A penalty imposed under this subsection is in addition to any
29 motor fuel tax assessed."

30 **SECTION 19.4.** G.S. 105-449.117(b) reads as rewritten:

31 "(b) Civil Penalty. – The civil penalty is payable to the ~~Department of~~
32 ~~Transportation, Division of Motor Vehicles, or the Department of Revenue~~ agency that
33 assessed the penalty and is payable by the person in whose name the highway vehicle is
34 registered. The amount of the penalty depends on the amount of fuel in the supply tank
35 of the highway vehicle. The penalty is the greater of one thousand dollars (\$1,000) or
36 five times the amount of motor fuel tax payable on the fuel in the supply tank. A penalty
37 imposed under this section is in addition to any motor fuel tax assessed."

38 **SECTION 19.5.** G.S. 105-449.118 reads as rewritten:

39 **"§ 105-449.118. Civil penalty for buying or selling non-tax-paid motor fuel.**

40 A person who dispenses non-tax-paid motor fuel into the supply tank of a highway
41 vehicle or who allows non-tax-paid motor fuel to be dispensed into the supply tank of a
42 highway vehicle is subject to a civil penalty of two hundred fifty dollars (\$250.00) per
43 occurrence.

1 The penalty is payable to the ~~Department of Transportation, Division of Motor~~
2 ~~Vehicles, or the Department of Revenue.~~ agency that assessed the penalty. Failure to
3 pay a penalty imposed under this section is grounds under G.S. 20-88.01(b) to withhold
4 or revoke the registration plate of the motor vehicle into which the motor fuel was
5 dispensed."

6 **SECTION 19.6.** G.S. 105-449.118A reads as rewritten:

7 "**§ 105-449.118A. Civil penalty for refusing to allow the taking of a motor fuel**
8 **sample.**

9 A person who refuses to allow the taking of a motor fuel sample is subject to a civil
10 penalty of one thousand dollars (\$1,000). The penalty is payable to the ~~Department of~~
11 ~~Transportation, Division of Motor Vehicles, or the Department of Revenue.~~ agency that
12 assessed the penalty. If the refusal is for a sample to be taken from a vehicle, the penalty
13 is payable by the person in whose name the vehicle is registered. If the refusal is for a
14 sample to be taken from any other storage tank or container, the penalty is payable by
15 the owner of the container."

16 **SECTION 20.** G.S. 105-449.72(a) reads as rewritten:

17 "(a) Initial Bond. – An applicant for a license as a refiner, a terminal operator, a
18 supplier, an importer, a blender, a permissive supplier, or a distributor must file with the
19 Secretary a bond or an irrevocable letter of credit. A bond or an irrevocable letter of
20 credit must be conditioned upon compliance with the requirements of this Article, be
21 payable to the State, and be in the form required by the Secretary. The amount of the
22 bond or irrevocable letter of credit is determined as follows:

23 (1) For an applicant for a license as any of the following, the amount is
24 two million dollars (\$2,000,000):

- 25 a. A refiner.
26 b. A terminal operator.
27 c. A supplier that is a position holder or a person that receives
28 motor fuel pursuant to a two-party exchange.
29 d. A bonded importer.
30 e. A permissive supplier.

31 (2) For an applicant for a license as any of the following, the amount is
32 two times the applicant's average expected monthly tax liability under
33 this Article, as determined by the Secretary. The amount may not be
34 less than two thousand dollars (\$2,000) and may not be more than five
35 hundred thousand dollars (\$500,000):

- 36 a. ~~A supplier that is a fuel alcohol provider or a biodiesel provider~~
37 ~~but is neither a position holder nor a person that receives motor~~
38 ~~fuel pursuant to a two-party exchange.~~
39 b. An occasional importer.
40 c. A tank wagon importer.
41 d. A distributor.
42 e. Repealed by Session Laws 1997-60, s. 5, effective October 5,
43 1997.

1 (3) For an applicant for a license ~~as a blender,~~ as any of the following, a
2 bond is required only if the applicant's average expected annual tax
3 liability under this Article, as determined by the Secretary, is at least
4 two thousand dollars (\$2,000). When a bond is required, the bond
5 amount is the same as under subdivision (2) of this subsection.

6 a. A blender.

7 b. A supplier that is a fuel alcohol provider or a biodiesel provider
8 but is neither a position holder nor a person that receives motor
9 fuel pursuant to a two-party exchange."

10 **SECTION 21.** G.S. 105-449.115(g) reads as rewritten:

11 "(g) Penalty Defense. – Compliance with the conditions set out in this subsection
12 is a defense to a civil penalty imposed under subsection (f) of this section as a result of
13 the delivery of fuel to a state other than the destination state printed on the shipping
14 document for the fuel. The Secretary must waive a penalty imposed against a person
15 under that subsection if the person establishes a defense under this subsection. The
16 conditions for the defense are:

17 (1) The person notified the Secretary of the diversion ~~within seven days~~
18 ~~after the diversion occurred~~ and received a confirmation number for
19 ~~the diversion.~~ diversion before the imposition of the penalty.

20 (2) Tax was timely paid on the diverted ~~fuel.~~ fuel, unless the person is a
21 motor fuel transporter."

22 **SECTION 22.** G.S. 115D-31.3(j) reads as rewritten:

23 "(j) Use of funds in low-wealth counties. – Funds retained by colleges or
24 distributed to colleges pursuant to this section may be used to supplement local funding
25 for maintenance of plant if the college does not receive maintenance of plant funds
26 pursuant to G.S. 115D-31.2, and if the county in which the main campus of the
27 community college is located:

28 (1) Is designated as a Tier 1 or Tier 2 county in accordance with
29 G.S. 115D-31.4; ~~G.S. 105-129.3;~~

30 (2) Had an unemployment rate of at least two percent (2%) above the
31 State average or greater than seven percent (7%), whichever is higher,
32 in the prior calendar year; and

33 (3) Is a county whose wealth, as calculated under the formula for
34 distributing supplemental funding for schools in low-wealth counties,
35 is eighty percent (80%) or less of the State average.

36 Funds may be used for this purpose only after all local funds appropriated for
37 maintenance of plant have been expended."

38 **SECTION 23.** Article 3 of Chapter 115D is amended by adding a new
39 section to read:

40 **"§ 115D-31.4. Development tier designation.**

41 (a) Tiers Defined. – A development tier one area is a county whose annual
42 ranking is one of the 40 highest in the State. A development tier two area is a county
43 whose annual ranking is one of the next 40 highest in the State. A development tier
44 three area is a county that is not in a lower-numbered development tier.

1 (b) Development Factor. – Each year, on or before November 30, the Secretary
2 of Commerce shall assign to each county in the State a development factor that is the
3 sum of the following:

4 (1) The county's rank in a ranking of counties by average rate of
5 unemployment from lowest to highest, for the most recent 12 months
6 for which data are available.

7 (2) The county's rank in a ranking of counties by median household
8 income from highest to lowest, for the most recent 12 months for
9 which data are available.

10 (3) The county's rank in a ranking of counties by percentage growth in
11 population from highest to lowest, for the most recent 36 months for
12 which data are available.

13 (4) The county's rank in a ranking of counties by adjusted assessed
14 property value per capita as published by the Department of Public
15 Instruction, from highest to lowest, for the most recent taxable year.

16 (c) Annual Ranking. – After computing the development factor as provided in
17 this section and making the adjustments required in this section, the Secretary of
18 Commerce shall rank all the counties within the State according to their development
19 factor from highest to lowest. The Secretary shall then identify all the areas of the State
20 by development tier and publish this information. A development tier designation is
21 effective only for the calendar year following the designation.

22 (d) Data. – In measuring rates of unemployment and median household income,
23 the Secretary shall use the latest available data published by a State or federal agency
24 generally recognized as having expertise concerning the data. In measuring population
25 and population growth, the Secretary shall use the most recent estimates of population
26 certified by the State Budget Officer. For the purposes of this section, population
27 statistics do not include people incarcerated in federal or State prisons.

28 (e) Adjustment for Certain Small Counties. – Regardless of the actual
29 development factor, any county that has a population of less than 12,000 shall
30 automatically be ranked one of the 40 highest counties, any county that has a population
31 of less than 50,000 shall automatically be ranked one of the 80 highest counties, and any
32 county that has a population of less than 50,000 and more than nineteen percent (19%)
33 of its population below the federal poverty level according to the most recent federal
34 decennial census shall automatically be ranked one of the 40 highest counties.

35 (f) Adjustment for Development Tier One Areas. – Regardless of the actual
36 development factor, a county designated as a development tier one area shall
37 automatically be ranked one of the 40 highest counties until it has been a development
38 tier one area for at least two consecutive years.

39 (g) Exception for Two-County Industrial Park. – An eligible two-county
40 industrial park has the lower development tier designation of the designations of the two
41 counties in which it is located if it meets all of the following conditions:

42 (1) It is located in two contiguous counties, one of which has a lower
43 development tier designation than the other.

- 1 (2) At least one-third of the park is located in the county with the lower
2 tier designation.
- 3 (3) It is owned by the two counties or a joint agency of the counties, is
4 under contractual control of designated agencies working on behalf of
5 both counties, or is subject to a development agreement between both
6 counties and third-party owners.
- 7 (4) The county with the lower tier designation contributed at least the
8 lesser of one-half of the cost of developing the park or a proportion of
9 the cost of developing the park equal to the proportion of land in the
10 park located in the county with the lower tier designation.
- 11 (h) Exception for Certain Multijurisdictional Industrial Parks. – An eligible
12 industrial park created by interlocal agreement under G.S. 158-7.4 has the lowest
13 development tier designation of the designations of the counties in which it is located if
14 all of the following conditions are satisfied:
- 15 (1) The industrial park is located, at one or more sites, in three or more
16 contiguous counties.
- 17 (2) At least one of the counties in which the industrial park is located is a
18 development tier one area.
- 19 (3) The industrial park is owned by three or more units of local
20 government or a nonprofit corporation owned or controlled by three or
21 more units of local government.
- 22 (4) In each county in which the industrial park is located, the park has at
23 least 250 developable acres. For the purposes of this subdivision,
24 'developable acres' includes acreage that is owned directly by the
25 industrial park or its owners or that is the subject of a development
26 agreement between the industrial park or its owners and a third-party
27 owner.
- 28 (5) The total population of all of the counties in which the industrial park
29 is located is less than 200,000.
- 30 (6) In each county in which the industrial park is located, at least sixteen
31 and eight-tenths percent (16.8%) of the population was Medicaid
32 eligible for the 2003-2004 fiscal year based on 2003 population
33 estimates."

34 **SECTION 24.** G.S. 119-17 is repealed.

35 **SECTION 25.1.** Subsection (a) of Section 12 of Part V of Chapter 908 of
36 the 1983 Session Laws reads as rewritten:

37 "(a) Any tax levied under this Part is due and payable to the county in monthly
38 installments on or before the ~~15th-20th~~ day of the month following the month in which
39 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
40 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
41 prescribed by the county. The return shall state the total gross receipts derived in the
42 preceding month from rentals upon which the tax is levied."

43 **SECTION 25.2.** Section 39 of Part IX of Chapter 908 of the 1983 Session
44 Laws reads as rewritten:

1 **Sec. 39.** Every owner of a business subject to the tax levied by this Part shall, on
2 and after the first day of the calendar month set by the governing body in the resolution
3 levying the tax, collect the occupancy tax provided by this Part. This tax shall be
4 collected as part of the charge for the furnishing of any taxable accommodations. The
5 tax shall be stated and charged separately from the sales records, and shall be paid by
6 the purchaser to the owner of the business as trustee for and on account of the city. The
7 occupancy tax levied under this Part shall be added to the sales price and shall be passed
8 on to the purchaser instead of being borne by the owner of the business. The city tax
9 collector shall design, print, and furnish to all appropriate businesses in the city the
10 necessary forms for filing returns and instructions to ensure the full collection of the tax.
11 Every person liable for the tax imposed pursuant to this Part shall, on or before the ~~15th~~
12 20th day of each month, prepare and submit a return on the prescribed form stating the
13 total gross receipts derived during the preceding month from rentals upon which the tax
14 is levied. The tax shall be due and payable to the tax collector on a monthly basis.

15 Any person who fails or refuses to file the return required by this Part shall pay a
16 penalty of ten dollars (\$10.00) for each day's omission. In addition, any person who
17 refuses to file the return or pay the tax for a period of 30 days after the time required for
18 filing the return or for paying the tax shall pay a penalty of five percent (5%) of the tax
19 due. An additional penalty of five percent (5%) shall be imposed for each additional
20 month or fraction thereof in which the occupancy tax is not paid.

21 Any person who willfully attempts in any manner to evade the occupancy tax or who
22 willfully fails to pay the tax or make and file the required return, shall, in addition to all
23 other penalties provided by law, be guilty of a misdemeanor and be punishable by a fine
24 not to exceed one thousand dollars (\$1,000), imprisonment not to exceed six months, or
25 both."

26 **SECTION 25.3.** Subsection (a) of Section 26 of Part VII of Chapter 908 of
27 the 1983 Session Laws reads as rewritten:

28 "(a) Any tax levied under this Part is due and payable to the county in monthly
29 installments on or before the ~~15th-20th~~ day of the month following the month in which
30 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
31 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
32 prescribed by the county. The return shall state the total gross receipts derived in the
33 preceding month from rentals upon which the tax is levied."

34 **SECTION 25.4.** Subsection (a) of Section 4 of Chapter 988 of the 1983
35 Session Laws reads as rewritten:

36 "(a) Any tax levied under this act is due and payable to the county in monthly
37 installments on or before the ~~15th-20th~~ day of the month following the month in which
38 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
39 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
40 prescribed by the county. The return shall state the total gross receipts derived in the
41 preceding month from rentals upon which the tax is levied."

42 **SECTION 25.5.** Subsection (a) of Section 3 of Chapter 1055 of the 1983
43 Session Laws reads as rewritten:

1 "(a) Any tax levied under this act is due and payable to the county in monthly
2 installments on or before the ~~15th-20th~~ day of the month following the month in which
3 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
4 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
5 prescribed by the county. The return shall state the total gross receipts derived in the
6 preceding month from rentals upon which the tax is levied."

7 **SECTION 25.6.** Section 10 of Part IV of Chapter 570 of the 1985 Session
8 Laws reads as rewritten:

9 "**Sec. 10.** Every owner of a business subject to the tax levied by this Part shall, on
10 and after the first day of the calendar month set by the governing body in the resolution
11 levying the tax, collect the occupancy tax provided by this Part. This tax shall be
12 collected as part of the charge for the furnishing of any taxable accommodations. The
13 tax shall be stated and charged separately from the sales records, and shall be paid by
14 the purchaser to the owner of the business as trustee for and on account of the city. The
15 occupancy tax levied under this Part shall be added to the sales price and shall be passed
16 on to the purchaser instead of being borne by the owner of the business. The city tax
17 collector shall design, print, and furnish to all appropriate businesses in the city the
18 necessary forms for filing returns and instructions to ensure the full collection of the tax.
19 Every person liable for the tax imposed pursuant to this Part shall, on or before the ~~15th~~
20 20th day of each month, prepare and submit a return on the prescribed form stating the
21 total gross receipts derived during the preceding month from rentals upon which the tax
22 is levied. The tax shall be due and payable to the tax collector on a monthly basis.

23 Any person who fails or refuses to file the return required by this Part shall
24 pay a penalty of ten dollars (\$10.00) for each day's omission. In addition, any person
25 who refuses to file the return or pay the tax for a period of 30 days after the time
26 required for filing the return or for paying the tax shall pay a penalty of five percent
27 (5%) of the tax due. An additional penalty of five percent (5%) shall be imposed for
28 each additional month or fraction thereof in which the occupancy tax is not paid.

29 Any person who willfully attempts in any manner to evade the occupancy tax
30 or who willfully fails to pay the tax or make and file the required return, shall, in
31 addition to all other penalties provided by law, be guilty of a misdemeanor and be
32 punishable by a fine not to exceed one thousand dollars (\$1,000), imprisonment not to
33 exceed six months, or both."

34 **SECTION 25.7.** Subsection (a) of Section 4 of Chapter 857 of the 1985
35 Session Laws reads as rewritten:

36 "(a) Any tax levied under this act is due and payable to the county in monthly
37 installments on or before the ~~15th-20th~~ day of the month following the month in which
38 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
39 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
40 prescribed by Onslow County. The return shall state the total gross receipts derived in
41 the preceding month from rentals upon which the tax is levied."

42 **SECTION 25.8.** Subsection (c) of Section 1 of Chapter 892 of the 1985
43 Session Laws, as amended by Chapter 154 of the 1991 Session Laws, reads as rewritten:

1 "(c) Administration. The county shall administer a tax levied under this act. A tax
2 levied under this act is due and payable to the county finance officer in monthly
3 installments on or before the ~~15th-20th~~ day of the month following the month in which
4 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
5 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
6 prescribed by the county. The return shall state the total gross receipts derived in the
7 preceding month from rentals upon which the tax is levied.

8 A return filed with the county finance officer under this act is not a public record as
9 defined by G.S. 132-1 and may not be disclosed except as required by law."

10 **SECTION 25.9.** Subsection (c) of Section 1 of Chapter 923 of the 1985
11 Session Laws reads as rewritten:

12 "(c) Administration. The county shall administer a tax levied under this act. A tax
13 levied under this act is due and payable to the county finance officer in monthly
14 installments on or before the ~~15th-20th~~ day of the month following the month in which
15 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
16 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
17 prescribed by the county. The return shall state the total gross receipts derived in the
18 preceding month from rentals and sales upon which the tax is levied.

19 A return filed with the county finance officer under this act is not a public record as
20 defined by G.S. 132-1 and may not be disclosed except as required by law. "

21 **SECTION 25.10.** Subsection (a) of Section 4 of Chapter 929 of the 1985
22 Session Laws as amended by S.L.1985-929 reads as rewritten:

23 "(a) Any tax levied under this act is due and payable to the levying jurisdiction in
24 monthly installments on or before the ~~25th-20th~~ day of the month following the month
25 in which the tax accrues. Every person, firm, corporation, or association liable for the
26 tax shall, on or before the ~~25th-20th~~ day of each month, prepare and render a return on a
27 form prescribed by the taxing city. The return shall state the total gross receipts derived
28 in the preceding month from rentals upon which the tax is levied. A return filed under
29 this section is not a public record as defined by G.S. 132-1 and may not be disclosed
30 except as required by law."

31 **SECTION 25.11.** Subsection (c) of Section 1 of Chapter 969 of the 1985
32 Session Laws reads as rewritten:

33 "(c) Administration. The county shall administer a tax levied under this act. A tax
34 levied under this act is due and payable to the county finance officer in monthly
35 installments on or before the ~~15th-20th~~ day of the month following the month in which
36 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
37 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
38 prescribed by the county. The return shall state the total gross receipts derived in the
39 preceding month from rentals upon which the tax is levied.

40 A return filed with the county finance officer under this act is not a public record as
41 defined by G.S. 132-1 and may not be disclosed except as required by law."

42 **SECTION 25.12.** Subsection (c) of Section 1 of Chapter 140 of the 1987
43 Session Laws reads as rewritten:

1 "(c) Administration. The county shall administer the tax levied under this act. The
2 tax shall be due and payable to the county in monthly installments on or before the ~~15th~~
3 20th day of the month following the month in which the tax is collected. Every person,
4 firm, corporation, or association liable for the tax shall, on or before the ~~15th~~20th day
5 of each month, prepare and submit a return on a form prescribed by the county. The
6 return shall state the total gross receipts derived in the preceding month from rentals
7 subject to the tax. A return filed with the county finance officer under this act is not a
8 public record as defined by G.S. 132-1 and may not be disclosed except as required by
9 law."

10 **SECTION 25.13.** Subsection (c) of Section 1 of Chapter 141 of the 1987
11 Session Laws reads as rewritten:

12 "(c) Administration. The county shall administer a tax levied under this section. A
13 tax levied under this section is due and payable to the county finance officer in monthly
14 installments on or before the ~~15th~~20th day of the month following the month in which
15 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
16 on or before the ~~15th~~20th day of each month, prepare and render a return on a form
17 prescribed by the county. The return shall state the total gross receipts derived in the
18 preceding month from rentals upon which the tax is levied.

19 A return filed with the county finance officer under this section is not a public record
20 as defined by G.S. 132-1 and may not be disclosed except as required by law."

21 **SECTION 25.14.** Subsection (c) of Section 1 of Chapter 143 of the 1987
22 Session Laws reads as rewritten:

23 "(c) Administration. The county shall administer a tax levied under this section. A
24 tax levied under this section is due and payable to the county finance officer in monthly
25 installments on or before the ~~15th~~20th day of the month following the month in which
26 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
27 on or before the ~~15th~~20th day of each month, prepare and render a return on a form
28 prescribed by the county. The return shall state the total gross receipts derived in the
29 preceding month from rentals upon which the tax is levied.

30 A return filed with the county finance officer under this section is not a public record
31 as defined by G.S. 132-1 and may not be disclosed except as required by law."

32 **SECTION 25.15.** Subsection (c) of Section 1 of Chapter 170 of the 1987
33 Session Laws reads as rewritten:

34 "(c) Administration. The town shall administer a tax levied under this section. A
35 tax levied under this section is due and payable to the town finance officer in monthly
36 installments on or before the ~~15th~~20th day of the month following the month in which
37 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
38 on or before the ~~15th~~20th day of each month, prepare and render a return on a form
39 prescribed by the town. The return shall state the total gross receipts derived in the
40 preceding month from rentals upon which the tax is levied.

41 A return filed with the town finance officer under this section is not a public record
42 as defined by G.S. 132-1 and may not be disclosed except as required by law."

43 **SECTION 25.16.** Subsection (c) of Section 5 of Chapter 172 of the 1987
44 Session Laws reads as rewritten:

1 "(c) Administration. The county shall administer a tax levied under this act. A tax
2 levied under this act is due and payable to the county finance officer in monthly
3 installments on or before the ~~15th-20th~~ day of the month following the month in which
4 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
5 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
6 prescribed by the county. The return shall state the total gross receipts derived in the
7 preceding month from rentals upon which the tax is levied.

8 A return filed with the county finance officer under this act is not a public record as
9 defined by G.S. 132-1 and may not be disclosed except as required by law."

10 **SECTION 25.17.** Subsection (a) of Section 3 of Chapter 188 of the 1987
11 Session Laws reads as rewritten:

12 "(a) Any tax levied under this act is due and payable to the county in monthly
13 installments on or before the ~~15th-20th~~ day of the month following the month in which
14 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
15 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
16 prescribed by the county. The return shall state the total gross receipts derived in the
17 preceding month from rentals upon which the tax is levied."

18 **SECTION 25.18.** Subsection (c) of Section 1 of Title I. of Chapter 460 of
19 the 1987 Session Laws reads as rewritten:

20 "(c) Administration. The Town shall administer a tax levied under this section. A
21 tax levied under this section is due and payable to the Town revenue collector in
22 monthly installments on or before the ~~15th-20th~~ day of the month following the month
23 in which the tax accrues. Every person, firm, corporation, or association liable for the
24 tax shall, on or before the ~~15th-20th~~ day of each month, prepare and render a return on a
25 form prescribed by the Town. The return shall state the total gross receipts derived in
26 the preceding month from rentals and sales upon which the tax is levied."

27 **SECTION 25.19.** Subsection (c) of Section 1 of Chapter 472 of the 1987
28 Session Laws reads as rewritten:

29 "(c) Administration. The county shall administer a tax levied under this section.
30 A tax levied under this section is due and payable to the county finance officer in
31 monthly installments on or before the ~~15th-20th~~ day of the month following the month
32 in which the tax accrues. Every person, firm, corporation, or association liable for the
33 tax shall, on or before the ~~15th-20th~~ day of each month, prepare and render a return on a
34 form prescribed by the county. The return shall state the total gross receipts derived in
35 the preceding month from rentals upon which the tax is levied.

36 A return filed with the county finance officer under this section is not a public record
37 as defined by G.S. 132-1 and may not be disclosed except as required by law."

38 **SECTION 25.20.** Subsection (c) of Section 1 of Chapter 484 of the 1987
39 Session Laws reads as rewritten:

40 "(c) Administration. The county shall administer a tax levied under this section. A
41 tax levied under this section is due and payable to the county finance officer in monthly
42 installments on or before the ~~15th-20th~~ day of the month following the month in which
43 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
44 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form

1 prescribed by the county. The return shall state the total gross receipts derived in the
2 preceding month from rentals upon which the tax is levied.

3 A return filed with the county finance officer under this section is not a public record
4 as defined by G.S. 132-1 and may not be disclosed except as required by law."

5 **SECTION 25.21.** Subsection (c) of Section 1 of Chapter 538 of the 1987
6 Session Laws reads as rewritten:

7 "(c) Administration. The county shall administer a tax levied under this section. A
8 tax levied under this section is due and payable to the county finance officer in monthly
9 installments on or before the ~~15th-20th~~ day of the month following the month in which
10 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
11 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
12 prescribed by the county. The return shall state the total gross receipts derived in the
13 preceding month from rentals upon which the tax is levied.

14 A return filed with the county finance officer under this section is not a public record
15 as defined by G.S. 132-1 and may not be disclosed except as required by law."

16 **SECTION 25.22.** Subsection (c) of Section 1 of Chapter 561 of the 1987
17 Session Laws reads as rewritten:

18 "(c) Administration. The county shall administer a tax levied under this section. A
19 tax levied under this section is due and payable to the county finance officer in monthly
20 installments on or before the ~~15th-20th~~ day of the month following the month in which
21 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
22 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
23 prescribed by the county. The return shall state the total gross receipts derived in the
24 preceding month from rentals upon which the tax is levied.

25 A return filed with the county finance officer under this section is not a public record
26 as defined by G.S. 132-1 and may not be disclosed except as required by law."

27 **SECTION 25.23.** Subsection (c) of Section 1 of Chapter 618 of the 1987
28 Session Laws reads as rewritten:

29 "(c) Administration. The county shall administer a tax levied under this section. A
30 tax levied under this section is due and payable to the county finance officer in monthly
31 installments on or before the ~~15th-20th~~ day of the month following the month in which
32 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
33 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
34 prescribed by the county. The return shall state the total gross receipts derived in the
35 preceding month from rentals upon which the tax is levied.

36 A return filed with the county finance officer under this section is not a public record
37 as defined by G.S. 132-1 and may not be disclosed except as required by law."

38 **SECTION 25.24.** Subsection (a) of Section 4 of Chapter 647 of the 1987
39 Session Laws reads as rewritten:

40 "(a) Administration. The county shall administer a tax levied under this section. A
41 tax levied under this section is due and payable to the county finance officer in monthly
42 installments on or before the ~~15th-20th~~ day of the month following the month in which
43 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
44 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form

1 prescribed by the county. The return shall state the total gross receipts derived in the
2 preceding month from rentals upon which the tax is levied."

3 **SECTION 25.25.** Subsection (c) of Section 1 of Chapter 950 of the 1987
4 Session Laws reads as rewritten:

5 "(c) Administration. The county shall administer a tax levied under this section. A
6 tax levied under this section is due and payable to the county finance officer in monthly
7 installments on or before the ~~15th-20th~~ day of the month following the month in which
8 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
9 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
10 prescribed by the county. The return shall state the total gross receipts derived in the
11 preceding month from rentals upon which the tax is levied.

12 A return filed with the county finance officer under this section is not a public record
13 as defined by G.S. 132-1 and may not be disclosed except as required by law."

14 **SECTION 25.26.** Subsection (c) of Section 1 of Chapter 979 of the 1987
15 Session Laws reads as rewritten:

16 "(c) Administration. The county shall administer a tax levied under this section. A
17 tax levied under this section is due and payable to the county finance officer in monthly
18 installments on or before the ~~15th-20th~~ day of the month following the month in which
19 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
20 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
21 prescribed by the county. The return shall state the total gross receipts derived in the
22 preceding month from rentals upon which the tax is levied.

23 A return filed with the county finance officer under this section is not a public record
24 as defined by G.S. 132-1 and may not be disclosed except as required by law."

25 **SECTION 25.27.** Subsection (c) of Section 1 of Chapter 173 of the 1989
26 Session Laws reads as rewritten:

27 "(c) Administration. The county shall administer a tax levied under this section. A
28 tax levied under this section is due and payable to the county finance officer in monthly
29 installments on or before the ~~15th-20th~~ day of the month following the month in which
30 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
31 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
32 prescribed by the county. The return shall state the total gross receipts derived in the
33 preceding month from rentals upon which the tax is levied.

34 A return filed with the county finance officer under this section is not a public record
35 as defined by G.S. 132-1 and may not be disclosed except as required by law."

36 **SECTION 25.28.** Subsection (c) of Section 1 of Chapter 422 of the 1989
37 Session Laws reads as rewritten:

38 "(c) Administration. The county shall administer a tax levied under this section. A
39 tax levied under this section is due and payable to the county finance officer in monthly
40 installments on or before the ~~15th-20th~~ day of the month following the month in which
41 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
42 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
43 prescribed by the county. The return shall state the total gross receipts derived in the
44 preceding month from rentals upon which the tax is levied.

1 A return filed with the county finance officer under this section is not a public record
2 as defined by G.S. 132-1 and may not be disclosed except as required by law."

3 **SECTION 25.29.** Subsection (e) of Section 8 of Chapter 821 of the 1989
4 Session Laws reads as rewritten:

5 "(e) Administration. Mecklenburg County and the City of Charlotte shall
6 determine by agreement which of them will administer and collect each of the taxes
7 levied pursuant to this Part. In the event an agreement cannot be reached, then any tax
8 levied pursuant to this Part shall be administered and collected by Mecklenburg County.
9 The local administrative authority may promulgate additional rules and regulations
10 necessary for the implementation of this Part.

11 The taxes levied pursuant to this Part are due and payable to the local administrative
12 authority as agent for the taxing entity in monthly installments on or before the ~~15th~~
13 20th day of the month following the month in which the tax accrues. Every taxable
14 establishment liable for the tax shall, on or before the ~~15th~~-20th day of each month,
15 prepare and render a return to the local administrative authority. The local
16 administrative authority shall design, print, and furnish to all taxable establishments the
17 necessary forms for filing returns and instructions to ensure the full collection of the tax.

18 A return filed with the local administrative authority under this section is not a
19 public record as defined by G.S. 132-1 and may not be disclosed except as required by
20 law."

21 **SECTION 25.30.** Subsection (c) of Section 1 of Chapter 163 of the 1991
22 Session Laws reads as rewritten:

23 "(c) Administration. The county shall administer a tax levied under this section. A
24 tax levied under this section is due and payable to the county finance officer in monthly
25 installments on or before the ~~fifteenth~~-20th day of the month following the month in
26 which the tax accrues. Every person, firm, corporation, or association liable for the tax
27 shall, on or before the ~~fifteenth~~-20th day of each month, prepare and render a return on a
28 form prescribed by the county. The return shall state the total gross receipts derived in
29 the preceding month from rentals upon which the tax is levied.

30 A return filed with the county finance officer under this section is not a public record
31 as defined by G.S. 132-1 and may not be disclosed except as required by law."

32 **SECTION 25.31.** Subsection (c) of Section 1 of Chapter 230 of the 1991
33 Session Laws reads as rewritten:

34 "(c) Administration. The county shall administer a tax levied under this section. A
35 tax levied under this section is due and payable to the county finance officer in monthly
36 installments on or before the ~~fifteenth~~-20th day of the month following the month in
37 which the tax accrues. Every person, firm, corporation, or association liable for the tax
38 shall, on or before the ~~fifteenth~~-20th day of each month, prepare and render a return on a
39 form prescribed by the county. The return shall state the total gross receipts derived in
40 the preceding month from rentals upon which the tax is levied.

41 A return filed with the county finance officer under this section is not a public record
42 as defined by G.S. 132-1 and may not be disclosed except as required by law."

43 **SECTION 25.32.** Subsection (c) of Section 1 of Chapter 392 of the 1991
44 Session Laws reads as rewritten:

1 "(c) Administration. The county shall administer a tax levied under this section. A
2 tax levied under this section is due and payable to the county finance officer in monthly
3 installments on or before the ~~15th-20th~~ day of the month following the month in which
4 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
5 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
6 prescribed by the county. The return shall state the total gross receipts derived in the
7 preceding month from rentals upon which the tax is levied."

8 **SECTION 25.33.** Subsection (c) of Section 5 of Chapter 577 of the 1991
9 Session Laws reads as rewritten:

10 "(c) Administration. The county shall administer a tax levied under this section. A
11 tax levied under this section is due and payable to the county finance officer in monthly
12 installments on or before the ~~15th-20th~~ day of the month following the month in which
13 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
14 on or before the ~~15th-20th~~ day of each month, prepare and render a return on a form
15 prescribed by the county. The return shall state the total gross receipts derived in the
16 preceding month from rentals upon which the tax is levied.

17 A return filed with the county finance officer under this section is not a public record
18 as defined by G.S. 132-1 and may not be disclosed except as required by law."

19 **SECTION 25.34.** Section 9 of Chapter 594 of the 1991 Session Laws, as
20 amended by Section 5 of Chapter 458 of the 1995 Session Laws, reads as rewritten:

21 "Sec. 9. Administration. – The county shall administer and collect the taxes levied
22 pursuant to this act. Wake County may contract with the City of Raleigh to perform
23 these functions.

24 The taxes levied pursuant to this act are due and payable to the county in monthly
25 installments on or before the ~~fifteenth-20th~~ day of the month following the month in
26 which the tax accrues. Every taxable establishment liable for the tax shall, on or before
27 the ~~fifteenth-20th~~ day of each month, prepare and render a return to the county. The
28 county shall design, print, and furnish on request to all taxable establishments the
29 necessary forms for filing returns and instructions to ensure the full collection of the tax.

30 Returns filed with the county pursuant to this act are not public records and may not
31 be disclosed except in accordance with G.S. 153A-148.1 or G.S. 160A-208.1."

32 **SECTION 25.35.** Subsection (c) of Section 1 of Chapter 453 of the 1993
33 Session Laws reads as rewritten:

34 "(c) Administration.

35 The city shall administer a tax levied under this section. A tax levied under this
36 section is due and payable to the city finance officer in monthly installments on or
37 before the ~~15th-20th~~ day of the month following the month in which the tax accrues.
38 Every person, firm, corporation, or association liable for the tax shall, on or before the
39 ~~15th-20th~~ day of each month, prepare and render a return on a form prescribed by the
40 city. The return shall state the total gross receipts derived in the preceding month from
41 rentals upon which the tax is levied.

42 A return filed with the city finance officer under this section is not a public record as
43 defined by G.S. 132-1 and may not be disclosed except as required by law."

1 **SECTION 25.36.** Subsection (c) of Section 1 of Chapter 549 of the 1993
2 Session Laws reads as rewritten:

3 "(c) Administration.

4 The county shall administer a tax levied under this section. A tax levied under this
5 section is due and payable to the county finance officer in monthly installments on or
6 before the ~~fifteenth~~20th day of the month following the month in which the tax accrues.
7 Every person, firm, corporation, or association liable for the tax shall, on or before the
8 ~~fifteenth~~20th day of each month, prepare and render a return on a form prescribed by
9 the county. The return shall state the total gross receipts derived in the preceding month
10 from rentals upon which the tax is levied.

11 A return filed with the county finance officer under this section is not a public record
12 as defined by G.S. 132-1 and may not be disclosed except as required by law."

13 **SECTION 25.37.** Subsection (c) of Section 1 of Part 1 of Chapter 642 of the
14 1993 Session Laws reads as rewritten:

15 "(c) Administration. The county shall administer a tax levied under this section. A
16 tax levied under this section is due and payable to the county finance officer in monthly
17 installments on or before the ~~fifteenth~~20th day of the month following the month in
18 which the tax accrues. Every person, firm, corporation, or association liable for the tax
19 shall, on or before the ~~fifteenth~~20th day of each month, prepare and render a return on a
20 form prescribed by the county. The return shall state the total gross receipts derived in
21 the preceding month from rentals upon which the tax is levied.

22 A return filed with the county finance officer under this section is not a public record
23 as defined by G.S. 132-1 and may not be disclosed except as required by law."

24 **SECTION 25.38.** Subsection (c) of Section 1 of Chapter 648 of the 1993
25 Session Laws reads as rewritten:

26 "(c) Administration. The city shall administer a tax levied under this section. A
27 tax levied under this section is due and payable to the city finance officer in monthly
28 installments on or before the ~~fifteenth~~20th day of the month following the month in
29 which the tax accrues. Every person, firm, corporation, or association liable for the tax
30 shall, on or before the ~~fifteenth~~20th day of each month, prepare and render a return on a
31 form prescribed by the city. The return shall state the total gross receipts derived in the
32 preceding month from rentals upon which the tax is levied.

33 A return filed with the city finance officer under this section is not a public record as
34 defined by G.S. 132-1 and may not be disclosed except as required by law."

35 **SECTION 25.39.** Subsection (c) of Section 1 of Chapter 695 of the 1993
36 Session Laws reads as rewritten:

37 "(c) Administration.

38 The town shall administer a tax levied under this section. A tax levied under this
39 section is due and payable to the town in monthly installments on or before the ~~fifteenth~~
40 20th day of the month following the month in which the tax accrues. Every person, firm,
41 corporation, or association liable for the tax shall, on or before the ~~fifteenth~~20th day of
42 each month, prepare and render a return on a form prescribed by the town. The return
43 shall state the total gross receipts derived in the preceding month from rentals upon
44 which the tax is levied.

1 A return filed with the town under this section is not a public record as defined by
2 G.S. 132-1 and may not be disclosed except as required by law."

3 **SECTION 25.40.** Subsection (c) of Section 1 of Chapter 530 of the 1995
4 Session Laws reads as rewritten:

5 "(c) Administration. The county shall administer a tax levied under this section. A
6 tax levied under this section is due and payable to the county finance officer in monthly
7 installments on or before the ~~15th~~ 20th day of the month following the month in which
8 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
9 on or before the ~~15th~~ 20th day of each month, prepare and render a return on a form
10 prescribed by the county. The return shall state the total gross receipts derived in the
11 preceding month from rentals upon which the tax is levied.

12 A return filed with the county finance officer under this section is not a public record
13 and may not be disclosed except in accordance with G.S. 153A-148.1 or G.S.
14 160A-208.1."

15 **SECTION 26.1.** Section 9 of S.L. 2005-294 is repealed.

16 **SECTION 26.2.** S.L. 2005-294 is amended by adding a new section to read:

17 **"SECTION 9.1.** G.S. 105-330.10 reads as rewritten:

18 **"§ 105-330.10. Disposition of interest.**

19 ~~Sixty percent (60%) of the~~ The first month's interest collected on unpaid taxes
20 registration fees pursuant to G.S. 105-330.4 shall be transferred on a monthly basis to
21 ~~the Combined Motor Vehicle and Registration Account created within the Treasurer's~~
22 ~~Office.~~ North Carolina Highway Fund for technology improvements within the Division
23 of Motor Vehicles. The funds in this account shall be used to develop and implement an
24 integrated computer system within the Division of Motor Vehicles that would allow for
25 the combined assessment, billing, and collection of property taxes on motor vehicles
26 and the issuance of registration plates. The Treasurer shall report to the Revenue Laws
27 Study Committee semi-annually with the first report due by April 30, 2006. The report
28 shall contain a detailed description of the amount of moneys transferred to the Account
29 and distributed from the Account."

30 **SECTION 26.3.** Section 13 of S.L. 2005-294, as amended by Section 31.5
31 of S.L. 2006-259, reads as rewritten:

32 **"SECTION 13.** Sections 4 and 8 of this act become effective January 1, 2006.
33 Sections 1, 2, 3, 5, 6, 7, ~~9~~, 9.1, 10, and 11 of this act become effective July 1, 2010, or
34 when the Division of Motor Vehicles and the Department of Revenue certify that the
35 integrated computer system for registration renewal and property tax collection for
36 motor vehicles is in operation, whichever occurs first. Sections 12 and 13 of this act are
37 effective when they become law. Nothing in this act shall require the General
38 Assembly to appropriate funds to implement it for the biennium ending June 30, 2007."

39 **SECTION 27.** The introductory language of Section 6 of S.L. 2006-128
40 reads as rewritten:

41 **"SECTION 6.** G.S. ~~153A-215(g)~~ 153A-155(g) reads as rewritten:"

42 **SECTION 28.** Section 33 of S.L. 2006-162 reads as rewritten:

43 **"SECTION 33.** ~~Section 4~~ Sections 4(a) and 4(b) of this act ~~is~~ are effective for
44 taxable years beginning on or after January 1, 2006. Section 13 of this act becomes

1 effective July 1, 2007, and applies to motor fuel transported on or after that date.
2 Sections 14, 15, and 17 of this act become effective January 1, 2007, and apply to motor
3 fuel purchased on or after that date. An exempt card or code will not be valid for sales
4 of motor fuel at the terminal rack on or after January 1, 2007. Section 26 of this act is
5 effective when it becomes law and applies to the estates of decedents dying on or after
6 January 1, 2005. Section 32 of this act becomes effective January 1, 2007. The
7 remainder of this act is effective when it becomes law."

8 **SECTION 29.** Section 15 of this act becomes effective January 1, 2010.
9 Section 16 becomes effective July 1, 2007. Section 21 of this act becomes effective
10 October 1, 2007. Section 22 of this act applies to penalties assessed on or after the
11 effective date of this act and to refund requests that have not been finally determined as
12 of the effective date of this act. Section 29 becomes effective July 1, 2010, or when the
13 Division of Motor Vehicles and the Department of Revenue certify that the integrated
14 computer system for registration renewal and property tax collection for motor vehicles
15 is in operation, whichever occurs first. The remainder of this act is effective when it
16 becomes law.