

NORTH CAROLINA GENERAL ASSEMBLY  
1967 SESSION

CHAPTER 1079  
HOUSE BILL 1101

1 AN ACT TO AMEND G.S. 20-90 AND G.S. 20-91 PERTAINING TO SIX PER CENT (6%)  
2 GROSS REVENUE TAX ON COMMON CARRIERS OF PASSENGERS AND  
3 COMMON CARRIERS OF PROPERTY.

4  
5 The General Assembly of North Carolina do enact:

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7       **Section 1.** G.S. 20-90, as the same appears in the 1965 Replacement Volume 1C of  
8 the General Statutes, is hereby amended by rewriting the same to read as follows:

9       **"§ 20-90. Due Date of Franchise Tax.** The additional tax on common carriers of passengers  
10 and common carriers of property shall become due and payable on or before the thirtieth day of  
11 the month following the month in which it accrues.

12 Whenever a contract carrier or a flat rate common carrier of property becomes a regular  
13 common carrier of property subject to the six per cent (6%) gross revenue tax under this  
14 chapter during the license renewal period, January 1 to February 15, said carrier's gross revenue  
15 for the six per cent (6%) tax purpose shall be all the revenue earned from operations on and  
16 after the January 1 preceding the carrier's change to a regular common carrier during the  
17 renewal period January 1 to February 15.

18 Whenever a regular common carrier of property subject to the six per cent (6%) gross  
19 revenue tax under this chapter becomes a flat rate common carrier of property or a contract  
20 carrier during the license renewal period, January 1 to February 15, said carrier's gross revenue  
21 for the six per cent (6%) tax purposes shall be all the revenue earned from operations up to and  
22 including operations on the December 31 preceding the carrier's change to a flat rate common  
23 carrier of property or a contract carrier if such change is made during the renewal period  
24 January 1 to February 15."

25       **Sec. 2.** G.S. 20-91(b), as the same appears in the 1965 Replacement Volume 1C of  
26 the General Statutes, is hereby amended by rewriting same to read as follows:

27       **"§ 20-91(b)** All common carriers of passengers and common carriers of property shall, on or  
28 before the thirtieth day of each month, make a report to the Department of gross revenue earned  
29 and gross mileage operated during the month previous, in such manner as the Department may  
30 require and on such forms as the Department shall furnish. If reports are not filed by the  
31 thirtieth day of the month following the month for which the report is made, a penalty of five  
32 per cent (5%) of gross receipts tax reported will be due. This five per cent (5%) penalty must be  
33 paid in addition to the gross receipts tax and may not be claimed as a credit against the tag  
34 deposit. Provided that the Commissioner may, in his discretion, waive the five per cent (5%)  
35 penalty upon proof by the carrier that late filing of report was due to extenuating circumstances  
36 beyond the control of the carrier."

37       **Sec. 3.** All laws and clauses of laws in conflict with this Act are hereby repealed.

38       **Sec. 4.** This Act shall be in full force and effect from and after its ratification.

39       In the General Assembly read three times and ratified, this the 3rd day of July, 1967.