

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

H

1

HOUSE BILL 745

Short Title: Extend Military Tax Listing/Payment.

(Public)

Sponsors: Representatives Nesbitt; Black, Bowman, Colton, N.J. Crawford, Greenwood, Hurley, Stamey, and Warner.

Referred to: Finance.

April 15, 1991

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE A GRACE PERIOD FOR MILITARY PERSONNEL TO
2 LIST AND PAY PROPERTY TAXES AFTER DEPLOYMENT OR ACTIVE
3 DUTY.
4

5 The General Assembly of North Carolina enacts:

6 Section 1. Notwithstanding G.S. 105-360, an individual liable for property
7 taxes for the 1990-91 tax year who was, on or after August 6, 1990, deployed outside
8 the State or ordered to active military duty as a result of "Operation Desert Shield" or
9 "Operation Desert Storm," is allowed 90 days after the end of the individual's
10 deployment or active military duty to pay the property taxes at par. For these
11 individuals, the taxes for the 1990-91 tax year do not become delinquent until after the
12 end of the 90-day period provided in this act, and an individual who pays the property
13 taxes before the end of the 90-day period is not liable for interest on the taxes for the
14 1990-91 tax year. If the individual does not pay the taxes before the end of the 90-day
15 period, interest shall accrue on the taxes according to the schedule provided in G.S. 105-
16 360 as though the taxes were unpaid as of January 6, 1991.

17 Sec. 2. Notwithstanding G.S. 105-307, an individual required to list property
18 for taxation for the 1991-92 tax year who was, on or after August 6, 1990, deployed
19 outside the State or ordered to active military duty as a result of "Operation Desert
20 Shield" or "Operation Desert Storm," is allowed 90 days after the end of the individual's
21 deployment or active military duty to list the property. For these individuals, the listing
22 period for the 1991-92 tax year is extended until the end of the 90-day period provided
23 in this act, and an individual who lists the property before the end of the 90-day period

1 is not subject to civil or criminal penalties for failure to list the property for the 1991-92
2 tax year.

3 Sec. 3. This act is effective retroactively as of August 6, 1990. If any penalty
4 or interest forgiven by this act has been paid before the date this act is ratified, the
5 taxing unit shall refund the penalty or interest.