

February 3, 1999

H 18. CRIMINAL TAX PENALTY TO HOME COUNTY. *TO PROVIDE THAT CRIMINAL PENALTIES IN TAX CASES SHALL BE REMITTED TO THE SCHOOL FUND OF THE COUNTY IN WHICH THE VIOLATION OCCURRED.* Rewrites GS 115C-452 to provide that the proceeds of all penalties and forfeitures collected will, in cases involving criminal tax violations that are not instituted in the county in which the violation occurred, be remitted to the finance officer of the county in which the violation occurred. The county finance officer must remit the appropriate portion of these fines to the local school administrative unit. Effective Dec. 1, 1999; applies to fines imposed on or after that date.

Intro. by McCombs.

Ref. to Rules

GS 115C