

May 5, 2009

H 1593. LOCAL TAX LIEN/ PRIORITY OVER STATE TAX LIEN. Filed 5/5/09.
*TO PROVIDE THAT LOCAL PROPERTY TAX LIENS SHALL RECEIVE
HIGHER PRIORITY THAN STATE TAX LIENS.*

Amends GS 105-356(a) as the title indicates. Effective for taxes imposed for taxable years beginning on or after January 1, 2009.

Intro. by Lewis.

GS 105