

# Withdrawn



NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
Senate Bill 523

AMENDMENT NO. A1  
(to be filled in by  
Principal Clerk)

S523-ATD-105 [v.6]

Page 1 of 1

Comm. Sub. [YES]  
Amends Title [NO]  
Third Edition

Date \_\_\_\_\_, 2013

Representative Jordan

- 1 moves to amend the bill on page 1, lines 17, by rewriting the lines to read:
- 2           "b. For sales tax imposed under Article 5 of this Chapter, the penalty is
- 3           equal to five percent (5%) of the amount of the tax if the failure is for
- 4           not more than one month, with an additional five percent (5%) for
- 5           each additional month, or fraction thereof, during which the failure
- 6           continues, not exceeding twenty-five percent (25%) in the aggregate.
- 7           The "amount of the tax" means the tax imposed before credits and
- 8           tax payments.'
- 9           c. For all other taxes and individual income taxes paid by a
- 10           partnership";
- 11
- 12 and on page 1, line 19, by inserting the term "net" before the term "amount";
- 13
- 14 and on page 1, lines 23 and 24, by rewriting the lines to read:
- 15           "~~whichever is the greater aggregate.~~ The "net amount of the tax" means the
- 16           tax imposed after credits and tax payments."
- 17

SIGNED \_\_\_\_\_  
Amendment Sponsor

SIGNED \_\_\_\_\_  
Committee Chair if Senate Committee Amendment

ADOPTED \_\_\_\_\_ FAILED \_\_\_\_\_ TABLED \_\_\_\_\_



\* S 5 2 3 - A T D - 1 0 5 - V - 6 \*