

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE DRS45123-MC-83 (03/04)

Short Title: Motor Vehicle Tax: Waive Penalties/Interest. (Public)

Sponsors: Senators D. Davis and Pate (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE FLEXIBILITY IN WAIVING PENALTIES AND INTEREST
3 FOR MOTOR VEHICLE TAXES FOR TAX YEARS PRIOR TO JULY 1, 2013.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-330.4 reads as rewritten:

6 "§ 105-330.4. Due date, interest, and enforcement remedies.

7 (a) Due Date. – The registration of a classified motor vehicle may not be issued unless a
8 temporary registration plate is issued for the motor vehicle under G.S. 20-79.1A or the taxes for
9 the motor vehicle's tax year that begins after the issuance of the registration are paid upon
10 registration. A registration of a classified motor vehicle may not be renewed unless the taxes
11 for the motor vehicle's tax year that begins after the registration expires are paid upon
12 registration. If the registration of a classified motor vehicle is renewed earlier than the date the
13 taxes are due, the taxes must be paid as if they were due. Taxes on a classified motor vehicle
14 are due as follows:

- 15 (1) For an unregistered classified motor vehicle, the taxes are due on September
16 1 following the date by which the vehicle was required to be listed.
17 (2) For a registered classified motor vehicle that is registered under the
18 staggered system, the taxes are due each year on the date the owner applies
19 for a new registration or the fifteenth day of the month following the month
20 in which the registration renewal sticker expires pursuant to G.S. 20-66(g).
21 (3) For a registered classified motor vehicle that is registered under the annual
22 system, taxes are due on the date the owner applies for a new registration or
23 45 days after the registration expires.
24 (4) For a registered classified motor vehicle that has a temporary registration
25 plate issued under G.S. 20-79.1 or a limited registration plate issued under
26 G.S. 20-79.1A, the taxes are due on the last day of the second month
27 following the date the owner applied for the plate.

28 (a1) Repealed by Session Laws 2009-445, s. 24(a), effective July 1, 2013, and applicable
29 to combined tax and registration notices issued on or after that date.

30 (b) Interest. – Interest accrues on unpaid taxes and unpaid registration fees for
31 registered classified motor vehicles at the rate of five percent (5%) for the remainder of the
32 month the taxes are due under subsection (a) of this section. Interest does not accrue for the
33 first month following the due date. Interest accrues at the rate of three-fourths percent (3/4%)
34 beginning the second month following the due date and for each following month until the
35 taxes and fees are paid. Subject to the provisions of G.S. 105-395.1, interest accrues on



1 delinquent taxes on unregistered classified motor vehicles as provided in G.S. 105-360(a) and
2 the discounts allowed in G.S. 105-360(a) apply to the payment of the taxes.

3 (c) Remedies. – The enforcement remedies in this Subchapter apply to unpaid taxes on
4 an unregistered classified motor vehicle and to unpaid taxes on a registered classified motor
5 vehicle for which the tax year begins before October 1, 2013.

6 (d) Payments. – Tax payments submitted by mail are deemed to be received as of the
7 date shown on the postmark affixed by the United States Postal Service. If no date is shown on
8 the postmark or if the postmark is not affixed by the United States Postal Service, the tax
9 payment is deemed to be received when the payment is received by the collecting authority. In
10 any dispute arising under this subsection, the burden of proof is on the taxpayer to show that
11 the payment was timely made.

12 (e) Waiver. – Notwithstanding any other provisions of law, the governing board of a
13 county may, upon making a record of the reasons therefore, reduce or waive any interest or
14 penalties on delinquent motor vehicle taxes for registered classified motor vehicles for tax
15 years prior to July 1, 2013."

16 **SECTION 2.** This act is effective when it becomes law.