

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

FILED SENATE
May 19, 2020
S.B. 799
PRINCIPAL CLERK

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SENATE BILL DRS35396-MCf-249

Short Title: Temp Extension: Property Tax Discount Period. (Local)

Sponsors: Senator D. Davis (Primary Sponsor).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO EXTEND THE PERIOD TO ESTABLISH A SCHEDULE OF DISCOUNTS TO
BE APPLIED TO PROPERTY TAXES PAID PRIOR TO THE DUE DATE FOR PITT
COUNTY.

The General Assembly of North Carolina enacts:

SECTION 1. Notwithstanding G.S. 105-360(c)(1), in order to establish a schedule of discounts to be applied to taxes paid prior to the due date prescribed in G.S. 105-360(a), Pitt County shall, not later than the thirtieth day of June preceding the due date of the taxes to which it first applies, adopt a resolution or ordinance specifying the amounts of the discounts and the periods of time during which they are to be applicable.

Any taxpayer who pays 2020 taxes to Pitt County prior to the due date and prior to the publishing of the new discount schedule under G.S. 105-360(c)(3) shall be entitled to the discount in effect at the time payment was made.

SECTION 2. This act is effective when it becomes law and applies only to the 2020 process of adopting a resolution to set the discount to be applied to taxes paid prior to the due date.

