

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1252
Committee Substitute Favorable 6/17/98

Short Title: Criminal Tax Penalty to Home County.

(Public)

Sponsors:

Referred to:

May 12, 1998

A BILL TO BE ENTITLED
AN ACT TO PROVIDE THAT CRIMINAL PENALTIES IN TAX CASES SHALL BE
REMITTED TO THE SCHOOL FUND OF THE COUNTY IN WHICH THE
VIOLATION OCCURRED.

The General Assembly of North Carolina enacts:

Section 1. G.S. 115C-452 reads as rewritten:

"§ 115C-452. Fines and forfeitures.

(a) The clear proceeds of all penalties and forfeitures and of all fines collected in the General Court of Justice in each county shall be remitted by the clerk of the superior court to the county finance officer ~~who shall forthwith~~ officer.

(b) In the case of a criminal violation involving taxes imposed under Chapter 105 of the General Statutes which is not instituted in the county in which the violation occurred, the trial judge shall determine the county or counties in which the violation occurred. The clerk shall then remit the clear proceeds of the fine to the finance officer of the county or counties in which the violation occurred as determined by the trial judge.

(c) Upon receipt of funds under this section, the county finance officer shall determine what portion of the total is due to each local school administrative unit in the county and remit the appropriate portion of the amount to the finance officer of each local school administrative unit. Fines and forfeitures shall be apportioned according to the

1 projected average daily membership of each local school administrative unit as
2 determined by and certified to the local school administrative units and the board of
3 county commissioners by the State Board of Education pursuant to G.S. 115C-430."

4 Section 2. This act becomes effective December 1, 1998, and applies to fines
5 imposed on or after that date.