GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 18

Short Title: Criminal Tax Penalty to Home County.   (Public)

Sponsors: Representatives McCombs; Mitchell, Owens, Preston, Culp, and Rogers.

Referred to: Rules, Calendar and Operations of the House.

February 3, 1999

1   A BILL TO BE ENTITLED
2   AN ACT TO PROVIDE THAT CRIMINAL PENALTIES IN TAX CASES SHALL BE
3   REMITTED TO THE SCHOOL FUND OF THE COUNTY IN WHICH THE
4   VIOLATION OCCURRED.
5   The General Assembly of North Carolina enacts:
6   Section 1. G.S. 115C-452 reads as rewritten:
7   **"§ 115C-452. Fines and forfeitures.**
8   (a)   The clear proceeds of all penalties and forfeitures and of all fines collected in
9   the General Court of Justice in each county shall be remitted by the clerk of the superior
10 court to the county finance officer who shall forthwith officer.
11   (b)   In the case of a criminal violation involving taxes imposed under Chapter 105
12 of the General Statutes which is not instituted in the county in which the violation
13 occurred, the trial judge shall determine the county or counties in which the violation
14 occurred. The clerk shall then remit the clear proceeds of the fine to the finance officer
15 of the county or counties in which the violation occurred as determined by the trial judge.
16   (c)   Upon receipt of funds under this section, the county finance officer shall
17 determine what portion of the total is due to each local school administrative unit in the
18 county and remit the appropriate portion of the amount to the finance officer of each local
19 school administrative unit. Fines and forfeitures shall be apportioned according to the
20 projected average daily membership of each local school administrative unit as

1   determined by and certified to the local school administrative units and the board of
2   county commissioners by the State Board of Education pursuant to G.S. 115C-430."
3   Section 2. This act becomes effective December 1, 1999, and applies to fines
4   imposed on or after that date.