

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011

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SENATE DRS35217-LB-358 (03/25)

Short Title: Tax Fines and Forfeitures to County of Crime.

(Public)

Sponsors: Senator D. Berger.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO PROVIDE IN THE CASE OF A TAX LAW VIOLATION WHERE SITUS OF  
THE CRIME IS BY STATUTE PLACED AT THE OFFICE OF THE SECRETARY OF  
REVENUE THAT FINES AND FORFEITURES MAY BE DISTRIBUTED TO THE  
SCHOOL FUND OF THE COUNTY WHERE THE OFFENSE WAS COMMITTED.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-236(b) reads as rewritten:

"(b) Situs. – Violation of a tax law is considered an act committed in part at the office of the Secretary in Raleigh. The certificate of the Secretary that a tax has not been paid, a return has not been filed, or information has not been supplied, as required by law, is prima facie evidence that the tax has not been paid, the return has not been filed, or the information has not been supplied. If the case is prosecuted in Wake County and the court finds that the act is partly committed in a county other than Wake County, the court shall, instead of paying the clear proceeds of penalties and forfeitures entirely to the county school fund of Wake County, order them paid in equal portions to all counties where it finds that the act was committed."

**SECTION 2.** This act applies to all penalties and forfeitures assessed on or after October 1, 2011.



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