

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1252

Short Title: Criminal Tax Penalty to Home County.

(Public)

Sponsors: Representatives McCombs; Buchanan, Crawford, Decker, Gardner, Hill, Miller, and Mitchell.

Referred to: Judiciary I, if favorable, Finance.

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 OF THE DEFENDANT'S RESIDENCE.

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. In the case of a criminal violation of Chapter 105 of the General Statutes, if the defendant was a resident of North Carolina when the offense was committed, the clerk shall remit the clear proceeds of the criminal fine to the finance officer of the county in which the defendant resided when the offense was committed.

(b) 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 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, 1998.