

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011

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SENATE DRS55174-MC~~x~~-152 (03/24)

Short Title: Omnibus County Bill.

(Public)

Sponsors: Senator Davis.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ENACT THE OMNIBUS COUNTY BILL OF 2011.  
3 The General Assembly of North Carolina enacts:

4 **SECTION 1.1.** Commission Established. – There is created the Records  
5 Preservation Modernization Commission. The Commission shall consist of 13 members to be  
6 appointed as follows:

- 7 (1) Three members of the House of Representatives appointed by the Speaker of  
8 the House of Representatives.  
9 (2) Three members of the Senate appointed by the President Pro Tempore of the  
10 Senate.  
11 (3) The Secretary of Cultural Resources, or the Secretary's designee.  
12 (4) Three members of the public appointed by the Speaker of the House of  
13 Representatives with two of the appointments based on the recommendation  
14 of the North Carolina Association of County Commissioners and one of the  
15 appointments based on the recommendation of the North Carolina League of  
16 Municipalities.  
17 (5) Three members of the public appointed by the President Pro Tempore of the  
18 Senate with two of the appointments based on the recommendation of the  
19 North Carolina Association of County Commissioners and one of the  
20 appointments based on the recommendation of the North Carolina League of  
21 Municipalities.

22 **SECTION 1.2.** Administration. – The Speaker of the House of Representatives  
23 shall designate one representative as cochair, and the President Pro Tempore of the Senate shall  
24 designate one senator as cochair. Vacancies on the Commission shall be filled by the same  
25 appointing authority making the initial appointment.

26 The Commission, while in the discharge of its official duties, may exercise all  
27 powers provided for under G.S. 120-19 and G.S. 120-19.1 through G.S. 120-19.4. The  
28 Commission may meet at any time upon the joint call of the cochairs. The Commission may  
29 meet in the Legislative Building or the Legislative Office Building. The Commission may  
30 contract for professional, clerical, or consultant services as provided by G.S. 120-32.02.

31 The Legislative Services Commission, through the Legislative Services Officer,  
32 shall assign professional staff to assist the Commission in its work. The House of  
33 Representatives and the Senate's Directors of Legislative Assistants shall assign clerical staff to  
34 the Commission, and the expenses relating to the clerical employees shall be borne by the



1 Commission. Members of the Commission shall receive subsistence and travel expenses at the  
2 rates set forth in G.S. 120-3.1, 138-5, or 138-6, as appropriate.

3 **SECTION 1.3.** Duties. – The Commission shall study issues relating to records  
4 preservation standards, procedures, and techniques and consider any other issues the  
5 Commission deems relevant.

6 **SECTION 1.4.** Report. – The Commission may make a report, including any  
7 proposed legislation, to each regular session of the General Assembly upon its convening.

8 **SECTION 2.** G.S. 105-282.1(a1) reads as rewritten:

9 "(a1) Late Application. – ~~Upon a showing of good cause by the applicant for failure to~~  
10 ~~make a timely application, an application for exemption or exclusion filed after the close of the~~  
11 ~~listing period may be approved by the Department of Revenue, the board of equalization and~~  
12 ~~review, the board of county commissioners, or the governing body of a municipality, as~~  
13 ~~appropriate. An untimely application for exemption or exclusion approved under this~~  
14 ~~subsection applies only to property taxes levied by the county or municipality in the calendar~~  
15 ~~year in which the untimely application is filed.~~An application for a property tax exemption or  
16 exclusion provided by this section should be filed during the regular listing period but may be  
17 filed and must be accepted through June 1 preceding the tax year for which the exemption or  
18 exclusion is claimed."

19 **SECTION 3.** G.S. 105-164.4B(a) reads as rewritten:

20 "(a) General Principles. – The following principles apply in determining where to source  
21 the sale of a product. These principles apply regardless of the nature of the product.

22 (1) Over-the-counter. – When a purchaser receives a product at a business  
23 location of the seller, the sale is sourced to that business location.

24 (2) Delivery to specified address. – When a purchaser receives a product at a  
25 location specified by the purchaser and the location is not a business location  
26 of the seller, the sale is sourced to the location where the purchaser receives  
27 the product. For taxpayers required to make monthly prepayments of sales  
28 and use taxes pursuant to G.S. 105-164.16(b2), the appropriate expanded zip  
29 code of the United States Postal Service Zip + 4 system shall be used for the  
30 location where the purchaser receives the product.

31 (3) Delivery address unknown. – When a seller of a product does not know the  
32 address where a product is received, the sale is sourced to the first address or  
33 location listed in this subdivision that is known to the seller:

34 a. The business or home address of the purchaser.

35 b. The billing address of the purchaser or, if the product is prepaid  
36 wireless calling service, the location associated with the mobile  
37 telephone number.

38 c. The address from which tangible personal property was shipped or  
39 from which a service was provided."

40 **SECTION 4.** Section 3 of this act becomes effective July 1, 2011. The remainder  
41 of this act is effective when it becomes law.