

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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SENATE BILL 561
House Committee Substitute Favorable 6/12/18

Short Title: Violate Tax Law/Venue/Property Tax/DWI.

(Public)

Sponsors:

Referred to:

April 3, 2017

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT THE SITUS OF TAX LAW VIOLATIONS IS IN THE COUNTY WHERE THE CHARGED OFFENSE OCCURS AND TO CREATE CONFORMITY IN THE TREATMENT OF CERTAIN PROPERTY INTERESTS FOR TAX PURPOSES AND TO PROVIDE THAT THE STATUTE OF LIMITATIONS FOR MISDEMEANORS IS SATISFIED IF CHARGED WITHIN TWO YEARS OF THE OFFENSE AND TO PROVIDE THAT THE RESULTS OF HGN TESTS SHALL BE ADMISSIBLE WHEN GIVEN BY A PERSON WHO HAS SUCCESSFULLY COMPLETED HGN TRAINING AND THE TEST IS ADMINISTERED IN ACCORDANCE WITH THE PERSON'S TRAINING.

The General Assembly of North Carolina enacts:

PART I. PROSECUTION OF TAX LAWS

SECTION 1.1.(a) G.S. 105-236(b) reads as rewritten:

"(b) Situs. – ~~Violation-Civilly~~, a violation of a tax law is considered an act committed in part at the office of the Secretary in Raleigh. ~~Criminally~~, a violation of a tax law shall not be considered an act committed at the office of the Secretary in Raleigh. The District Attorney of the county where the charged offense occurred shall have sole jurisdiction to prosecute violations of tax law, but the Attorney General shall have concurrent jurisdiction in such prosecutions if the District Attorney requests, in writing, that the Attorney General prosecute the violation. 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."

SECTION 1.1.(b) This section becomes effective December 1, 2018, and applies to offenses committed on or after that date.

PART II. CONFORM TREATMENT OF LEASEHOLD INTERESTS IN EXEMPT PROPERTY TO THAT OF OTHER TYPES OF INTANGIBLE PERSONAL PROPERTY FOR PURPOSES OF THE PROPERTY TAX

SECTION 2.1.(a) G.S. 105-275 reads as rewritten:

"§ 105-275. **Property classified and excluded from the tax base.**

The following classes of property are designated special classes under Article V, Sec. 2(2), of the North Carolina Constitution and are excluded from tax:

...

(31) Intangible personal property other than ~~a leasehold interest that is in exempted real property and is not excluded under subdivision (31e) of this section. This~~



1 subdivision does not affect the taxation of software not otherwise excluded by
2 subdivision (40) of this section.

3 ...

4 (31e) ~~A leasehold interest in real property that is exempt under G.S. 105-278.1 and~~
5 ~~is used to provide affordable housing for employees of the unit of government~~
6 ~~that owns the property.~~

7"

8 **SECTION 2.1.(b)** This section is effective for taxes imposed for taxable years
9 beginning on or after July 1, 2018.

10 **PART III. AMEND VARIOUS DWI STATUTES**

11 **SECTION 3.1.(a)** G.S. 15-1 reads as rewritten:

12 **"§ 15-1. Statute of limitations for misdemeanors.**

13 The crimes of deceit and malicious mischief, and the crime of petit larceny where the value
14 of the property does not exceed five dollars (\$5.00), and all misdemeanors except malicious
15 misdemeanors, shall be ~~presented or found by the grand jury charged~~ within two years after the
16 commission of the same, and not afterwards: Provided, that if any ~~indictment found within that~~
17 ~~time pleading~~ shall be defective, so that no judgment can be given thereon, another prosecution
18 may be instituted for the same offense, within one year after the first shall have been abandoned
19 by the State."

20 **SECTION 3.1.(b)** G.S. 8C-1, Rule 702(a1), reads as rewritten:

21 **"Rule 702. Testimony by experts.**

22 ...

23 (a1) ~~A witness, qualified under subsection (a) of this section and with proper foundation,~~
24 ~~Notwithstanding any other provision of law, a witness~~ may give expert testimony solely on the
25 issue of impairment and not on the issue of specific alcohol concentration level relating to the
26 following:

- 27 following:
- 28 (1) The results of a Horizontal Gaze Nystagmus (HGN) Test when the test is
29 administered in accordance with the person's training by a person who has
30 successfully completed training in HGN.
 - 31 (2) Whether a person was under the influence of one or more impairing
32 substances, and the category of such impairing substance or ~~substances. A~~
33 ~~witness who has received training and substances by a person who~~ holds a
34 current certification as a Drug Recognition Expert, issued by the State
35 Department of Health and Human ~~Services, shall be qualified to give the~~
36 ~~testimony under this subdivision. Services."~~

37 **SECTION 3.1.(c)** Subsection (a) of this section becomes effective December 1,
38 2018, and applies to offenses committed on or after that date. The remainder of this section is
39 effective when it becomes law.

40 **SECTION 4.** Except as otherwise provided, this act is effective when it becomes
41 law.