

HB 1164 -- Redline

Introduced to Edition 1 -- Insufficient Funds for Taxes Penalty Modification.

Deletions ~~struck~~ · Insertions underlined

GENERAL ASSEMBLY OF NORTH CAROLINA ~~H.B.~~ SESSION 2025 H 1 HOUSE BILL 1164 Short Title:
~~1164NSF-Apr 30, 2026 SESSION 2025 HOUSE PRINCIPAL CLERK H D HOUSE BILL DRH30580-MCF-228 Short Title:NSF~~
for Taxes Penalty Modification.
~~Representative~~ Representatives ~~Rubin-Rubin, Budd, Logan, and Roberson (Primary Sponsors).~~
For a complete list of sponsors, refer to the North Carolina General Assembly web site.
Rules, Calendar, and Operations of the House May 4, 2026 A BILL TO BE ENTITLED AN ACT TO MODIFY THE
PENALTY ASSOCIATED WITH INSUFFICIENT FUNDS FOR PAYMENT OF TAXES.
- ~~The tax collector may~~ The tax collector may accept checks and electronic payments, as defined in G.S.
After correcting the records to show the fact of nonpayment, the tax collector shall proceed to collect
the taxes ~~by the~~ by the use of any remedies allowed for the collection of taxes or by bringing a civil
action on the check or electronic payment.
If the check is returned unpaid, the financial institution shall so notify the tax collector, ~~*DRH30580-~~
~~MCF-228*~~ *H1164-v-1* General Assembly Of North Carolina Session 2025 who shall proceed to collect the
taxes by use of any remedy allowed for collection of taxes or by bringing a civil action on the check.
is, subject to a maximum of one thousand dollars (\$1,000), (i) for the first two violations for which a
penalty is imposed under this section within the past five years, twenty-five dollars (\$25.00) plus one
percent (1%) of the amount of the check or electronic invoice or (ii) for ~~any~~ any other ~~other~~ violation,
~~fifty~~ fifty ~~dollars~~ dollars (\$50.00) plus two percent (2%) of the amount of the check or electronic
invoice.
This ~~penalty~~ penalty shall ~~shall~~ be added to and collected in the same manner as the taxes for which the
check or electronic payment was given." SECTION 2.
Page 2 ~~DRH30580-MCF-228~~ House Bill 1164-First Edition