



Embezzlement of taxes by officers.

If any officer appropriates to his own use the State, county, school, city or town taxes, he shall be guilty of embezzlement, and shall be punished as a felon. If the value of the taxes is one hundred thousand dollars (\$100,000) or more, a violation of this section is a Class C felony. If the value of the taxes is less than one hundred thousand dollars (\$100,000), a violation of this section is a Class F felony.

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

Amendment lineage

1883		1940	1997
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1883	c. 136, s. 49	ENACTED
02	1883	Code, s. 3705	AMENDED
03	Rev.	s. 3410	RECODIFIED
04	C.S.	s. 4276	RECODIFIED
05	1979	c. 760, s. 5	AMENDED
06	1979	2nd Sess., c. 1316, s. 47	AMENDED
07	1981	c. 63, s. 1	AMENDED

08	1981	c. 179, s. 14	AMENDED
09	1993	c. 539, s. 1180	AMENDED
10	1994	Ex. Sess., c. 24, s. 14(c)	AMENDED
11	1997	S.L. 1997-443, s. 19.25(k)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 14-99 (1997).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1883, c. 136, s. 49; Code, s. 3705; Rev., s. 3410; C.S., s. 4276; 1979, c. 760, s. 5; 1979, 2nd Sess., c. 1316, s. 47; 1981, c. 63, s. 1; c. 179, s. 14; 1993, c. 539, s. 1180; 1994, Ex. Sess., c. 24, s. 14(c); 1997-443, s. 19.25(k).)

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