



CHAPTER 159
ARTICLE 3 - THE LOCAL GOVERNMENT BUDGET AND FISCAL CONTROL ACT

N.C.G.S. § 159-32.

Daily deposits.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2020-3, s. 4.28(a) — eighth act in the lineage	21 September 2026, 02:49 UTC	96cb30c239bbe76acde0f53b - 5f1850b0bc0c267a80a58d11 - ee7cb7258c9f6e53

§ 159-32(a) Except as otherwise provided by law, all taxes and other moneys collected or received by an officer or employee of a local government or public authority shall be deposited in accordance with this section. Each officer and employee of a local government or public authority whose duty it is to collect or receive any taxes or other moneys shall, on a daily basis, deposit or submit to a properly licensed and recognized cash collection service all collections and receipts. However, if the governing board gives its approval, deposits or submissions to a properly licensed and recognized cash collection service shall be required only when the moneys on hand amount to five hundred dollars (\$500.00) or greater. Until deposited or officially submitted to a properly licensed and recognized cash collection service, all moneys must be maintained in a secure location. All deposits shall be made with the finance officer or in an official depository. Deposits in an official depository shall be immediately reported to the finance officer by means of a duplicate deposit ticket. The finance officer may at any time audit the accounts of any officer or employee collecting or receiving taxes or other moneys, and may prescribe the form and detail of these accounts. The accounts of such an officer or employee shall be audited at least annually.

§ 159-32(b) The Secretary may, during an emergency declaration issued under G.S. 166A-19.20, set the amount of moneys on hand requiring daily deposits and may require deposits on less than a daily basis, provided the moneys are maintained in a secure location and deposited at least weekly.

APPARATUS I
8 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.



Nº	YEAR	ACT	CHARACTER
01	1927	c. 146, s. 19	ENACTED
02	1929	c. 37	AMENDED
03	1939	c. 134	AMENDED
04	1955	cc. 698, 724	AMENDED
05	1971	c. 780, s. 1	AMENDED
06	1973	c. 474, s. 27	AMENDED
07	2017	S.L. 2017-204, s. 6.1(a)	AMENDED
08	2020	S.L. 2020-3, s. 4.28(a)	AMENDED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 166A-19.20	(b)	"during an emergency declaration issued under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 159-32 (2020).

PINPOINT

N.C. Gen. Stat. § 159-32(a) (2020).

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

(1927, c. 146, s. 19; 1929, c. 37; 1939, c. 134; 1955, cc. 698, 724; 1971, c. 780, s. 1; 1973, c. 474, s. 27; 2017-204, s. 6.1(a); 2020-3, s. 4.28(a).)

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