

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1044

Short Title: County Tax Information Recipient.

(Public)

Sponsors: Representative Rogers.

Referred to: Finance.

April 21, 1997

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE COUNTIES TO DESIGNATE AN OFFICIAL TO
RECEIVE SALES TAX REFUND INFORMATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.14(f) reads as rewritten:

"(f) **(See editor's note)** Information to Counties. – Upon written request of a county, the Secretary shall, within 30 days after the request, provide the ~~chair of the board of county commissioners~~ designated county official a list of each claimant that has, within the past 12 months, received a refund under subsection (b) or (c) of this section of at least one thousand dollars (\$1,000) of tax paid to the county. The list shall include the name and address of each claimant and the amount of the refund it has received from that county. Upon written request of a county, a claimant that has received a refund under subsection (b) or (c) of this section shall provide the ~~chair of the board of county commissioners~~ designated county official a copy of the request for the refund and any supporting documentation requested by the county to verify the request. For the purpose of this subsection, the designated county official is the chair of the board of county commissioners or a county official designated in a resolution adopted by the board. Information provided to a county under this subsection is not a public record and may not be disclosed except in accordance with G.S. 153A-148.1. If a claimant determines that a

1 refund it has received under subsection (b) or (c) of this section is incorrect, it shall file
2 an amended request for the refund."

3 Section 2. This act is effective when it becomes law.