

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1044
Senate Finance Committee Substitute Adopted 7/9/97

Short Title: County Tax Information Recipient.

(Public)

Sponsors:

Referred to:

April 21, 1997

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE COUNTIES TO DESIGNATE AN OFFICIAL TO
3 RECEIVE SALES TAX REFUND INFORMATION.

4 The General Assembly of North Carolina enacts:

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

6 "(f) **(See editor's note)** Information to Counties. – Upon written request of a
7 county, the Secretary shall, within 30 days after the request, provide the ~~chair of the board~~
8 ~~of county commissioners~~ designated county official a list of each claimant that has, within
9 the past 12 months, received a refund under subsection (b) or (c) of this section of at least
10 one thousand dollars (\$1,000) of tax paid to the county. The list shall include the name
11 and address of each claimant and the amount of the refund it has received from that
12 county. Upon written request of a county, a claimant that has received a refund under
13 subsection (b) or (c) of this section shall provide the ~~chair of the board of county~~
14 ~~commissioners~~ designated county official a copy of the request for the refund and any
15 supporting documentation requested by the county to verify the request. For the purpose
16 of this subsection, the designated county official is the chair of the board of county
17 commissioners or a county official designated in a resolution adopted by the board.
18 Information provided to a county under this subsection is not a public record and may not
19 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. G.S. 105-259(b)(6a) reads as rewritten:

4 "(6a) To furnish ~~the chair of a board of county commissioners~~ the county official
5 designated under G.S. 105-164.14(f) a list of claimants that have
6 received a refund of the county sales or use tax to the extent authorized
7 in G.S. 105-164.14(f)."

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