

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1318

Short Title: Limit Nonresident Withholding.

(Public)

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Sponsors: Representatives Neely, Brawley, Cansler, Capps, Gray, Hill, Ramsey, C. Wilson; and Hurley.

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Referred to: Finance.

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May 19, 1998

1 A BILL TO BE ENTITLED  
2 AN ACT TO LIMIT THE NONRESIDENT WITHHOLDING REQUIREMENT TO  
3 ATHLETES AND ENTERTAINERS.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-163.1(2) reads as rewritten:

6 "(2) Contractor. – Either of the following:

- 7 a. A nonresident individual who performs ~~personal services~~ in this  
8 State for compensation other than ~~wages~~ wages any personal  
9 services in connection with a performance, an entertainment, an  
10 athletic event, or the creation of a film or television program.  
11 b. A nonresident entity that provides for the performance ~~of the~~  
12 ~~following personal services~~ in this State for ~~compensation~~ services  
13 compensation of any personal services in connection with a  
14 performance, an entertainment, an athletic event, or the creation  
15 of a film or television ~~program, or the construction or repair of a~~  
16 ~~building or highway program."~~

17 Section 2. Section 4 of S.L. 1997-109 is repealed.

18 Section 3. This act is effective retroactively as of January 1, 1998.

19 Notwithstanding Sections 1 and 2 of this act, any tax withheld under G.S. 105-163.3 may

- 1 be repaid to the person from whom the tax was withheld only as provided in G.S. 105-
- 2 163.3(f).