

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021

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HOUSE BILL 797  
Committee Substitute Favorable 5/6/21

Short Title: Delegate Tax Overpayment Refund.

(Public)

Sponsors:

Referred to:

May 4, 2021

A BILL TO BE ENTITLED

AN ACT TO ALLOW THE GOVERNING BODY OF A COUNTY TO DELEGATE  
PAYMENTS OF REQUESTS FOR REFUNDS OF CERTAIN TAXES PAID.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-228.37 is amended by adding a new subsection to read:

"(a1) Delegation. – A board of county commissioners may, by resolution, delegate to the county manager, the county finance officer, or both the determination of whether to grant a request for a refund of a tax paid under this Article. The request deadline and explanation requirements for a request under subsection (a) of this section apply to a request under this subsection. The individual to whom the determination is delegated must make a decision on the requested refund within 90 days after a timely request for a refund has been filed. If the determination under this subsection is that a refund is due, the refund must be processed in the same manner as if granted by the board of county commissioners under subsection (c) of this section. If the determination under this subsection is that a refund is not due, the written decision of the individual to whom the determination is delegated must inform the taxpayer that the taxpayer may file a request for review of the denial with the board of county commissioners pursuant to this section. The request for review shall be treated as a refund request; provided that the request must be filed within six months after the date of the written decision of the individual to whom the determination is delegated."

**SECTION 2.** G.S. 105-228.37(f) reads as rewritten:

"(f) Interest. – An overpayment of tax bears interest at the rate established in G.S. 105-241.21 from the date that interest begins to accrue. Interest begins to accrue on an overpayment 30 days after the earlier of a request for a refund is filed by the taxpayer with the board of county commissioners, commissioners under subsection (a) of this section or a request for a refund is filed by the taxpayer with the individual to whom the determination is delegated under subsection (a1) of this section."

**SECTION 3.** This act is effective when it becomes law.



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