

NORTH CAROLINA GENERAL ASSEMBLY  
1969 SESSION

CHAPTER 1132  
SENATE BILL 848

1 AN ACT TO AMEND G.S. 105-241.1 AND G.S. 105-266.1 RELATING TO  
2 ADMINISTRATIVE HEARINGS BEFORE THE COMMISSIONER OF REVENUE.

3  
4 The General Assembly of North Carolina do enact:

5  
6 **Section 1.** Subsection (h) of G.S. 105-241.1, as the same appears in 1965  
7 Replacement Volume 2D of the General Statutes is hereby rewritten to read as follows:

8 "(h) The provisions of Article 33A of Chapter 143 of the General Statutes shall not apply  
9 to hearings before the Commissioner of Revenue held pursuant to this Section, but the  
10 provisions of G.S. 105-241.2, 105-241.3 and 105-241.4 with respect to review and appeal shall  
11 apply to any tax or additional tax assessed pursuant to this Section."

12 **Sec. 2.** Subsection (b) of G.S. 105-266.1, as the same appears in 1965 Replacement  
13 Volume 2D of the General Statutes is hereby rewritten to read as follows:

14 "(b) The provisions of Article 33A of Chapter 143 of the General Statutes shall not apply  
15 to hearings before the Commissioner of Revenue held pursuant to this Section, but the  
16 provisions of G.S. 105-241.2, 105-241.3 and 105-241.4 with respect to review and appeal shall  
17 apply to any tax or additional tax assessed pursuant to this Section."

18 **Sec. 3.** All laws and clauses of laws in conflict with this Act are hereby repealed.

19 **Sec. 4.** This Act shall become effective upon its ratification.

20 In the General Assembly read three times and ratified, this the 30th day of June,  
21 1969.