

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 387
HOUSE BILL 363

AN ACT TO AUTHORIZE THE DEPARTMENT OF REVENUE TO GIVE INFORMATION OBTAINED BY IT TO LOCAL TAX AUTHORITIES TO ASSIST THEM IN COLLECTING COUNTY AND MUNICIPAL TAXES.

The General Assembly of North Carolina enacts:

Section 1. The first sentence of G.S. 105-289(e) is amended by inserting the phrase "collecting taxes," after the phrase "appraising taxable property,".

Sec. 2. Section 105-289(e)(3) of the North Carolina General Statutes is rewritten as follows:

- "(3) For the purpose of this subsection, 'local tax authorities' shall include county tax supervisors, assistant tax supervisors, members of county boards of commissioners, tax commissions, boards of equalization and review, county tax collectors, and the municipal equivalents of such officials. The Department of Revenue may furnish information to local tax authorities only under the following conditions and subject to the following restrictions:
 - a. The local tax authorities must submit their request in writing, giving the name of the taxpayer and any other pertinent identifying information, describing the specific information sought, and stating the reason for seeking the information; and
 - b. In responding to the request of local tax authorities, the Department of Revenue shall furnish only the information described in the collector's written request and no other information concerning the taxpayer involved."

Sec. 3. This act shall become effective July 1, 1981.

In the General Assembly read three times and ratified, this the 14th day of May, 1981.