

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 1005  
HOUSE BILL 1488

AN ACT AUTHORIZING THE SECRETARY OF REVENUE TO EMPLOY  
COLLECTION AGENCIES TO COLLECT TAXES DUE THIS STATE FROM  
TAXPAYERS LOCATED OUTSIDE THE STATE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-269 is amended by designating the current language as subsection (a) and adding a new subsection to read:

"(b) The Secretary of Revenue may, in accordance with the procedure prescribed in G.S. 143-49(3), contract for the collection of taxes legally due this State from taxpayers located in other states. The Secretary may furnish to a contractor hired pursuant to this subsection any information he considers necessary to identify and locate a taxpayer, establish the tax liability of a taxpayer, or effect collection of the amount due."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 28th day of June, 1984.