

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 663  
HOUSE BILL 955

AN ACT TO ALLOW TAXPAYERS TO ELECT TO APPLY ANY INCOME TAX  
REFUND OWED THEM TO THEIR ESTIMATED INCOME TAX LIABILITY  
FOR THE FOLLOWING YEAR.

The General Assembly of North Carolina enacts:

Section 1. Article 9 of Chapter 105 of the General Statutes is amended by adding a new section to read:

**"§ 105-269.4. Election to apply income tax refund to following year's tax.** – Any person required to file an income tax return under Article 4 of this Subchapter whose return shows that the person is entitled to a refund may elect to apply part or all of the refund to that person's estimated income tax liability for the following year. The Secretary of Revenue shall amend the income tax returns to permit the election authorized by this section."

Sec. 2. G.S. 105-163.16(a) and (b) are each amended by deleting the period at the end of the subsection and adding the following phrase to read:

"unless the taxpayer elects to apply the overpayment to his estimated income tax liability for the following year pursuant to G.S. 105-269.4."

Sec. 3. This act is effective upon ratification and applies to income tax returns filed for taxable years beginning on or after January 1, 1984.

In the General Assembly read three times and ratified, this the 1st day of July, 1983.