

GENERAL ASSEMBLY OF NORTH CAROLINA
1995 SESSION

CHAPTER 21
SENATE BILL 220

AN ACT TO PROVIDE COUNTIES WITH INFORMATION TO ENABLE THEM
TO VERIFY CLAIMS FOR REFUNDS OF THEIR LOCAL SALES AND USE
TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.14 is amended by adding a new subsection to read:

"(f) Information to Counties. – Upon written request of a county, the Secretary shall, within 30 days after the request, provide the chair of the board of county commissioners a list of each claimant that has, within the past 12 months, received a refund under subsection (b) or (c) of this section of at least one thousand dollars (\$1,000) of tax paid to the county. The list shall include the name and address of each claimant and the amount of the refund it has received from that county. Upon written request of a county, a claimant that has received a refund under subsection (b) or (c) of this section shall provide the chair of the board of county commissioners a copy of the request for the refund and any supporting documentation requested by the county to verify the request. Information provided to a county under this subsection is not a public record and may not be disclosed except in accordance with G.S. 153A-148.1. If a claimant determines that a refund it has received under subsection (b) or (c) of this section is incorrect, it shall file an amended request for the refund."

Sec. 2. G.S. 105-259(b) is amended by adding a new subdivision to read:

"(6a) To furnish the chair of a board of county commissioners a list of claimants that have received a refund of the county sales or use tax to the extent authorized in G.S. 105-164.14(f)."

Sec. 3. This act becomes effective July 1, 1995. Notwithstanding the provisions of G.S. 105-164.14(f), as added by this act, for requests received under that subsection before July 1, 1996, the Secretary of Revenue is not required to provide the requested list until 90 days after receiving the request.

In the General Assembly read three times and ratified this the 4th day of April, 1995.

Dennis A. Wicker
President of the Senate

Harold J. Brubaker
Speaker of the House of Representatives