

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

**SESSION LAW 2005-326
SENATE BILL 682**

AN ACT TO EXTEND TO PUBLIC HEALTH AUTHORITIES, SANITARY DISTRICTS, AND METROPOLITAN SEWERAGE DISTRICTS THE SET-OFF DEBT COLLECTION PROCEDURES CURRENTLY AVAILABLE TO COUNTIES AND CITIES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105A-2(6) reads as rewritten:

"(6) Local agency. – Any of the following:

- a. A county, to the extent it is not considered a State agency.
- b. A municipality.
- c. A water and sewer authority created under Article 1 of Chapter 162A of the General Statutes.
- d. A regional joint agency created by interlocal agreement under Article 20 of Chapter 160A of the General Statutes between two or more counties, cities, or both.
- e. A public health authority created under Part 1B of Article 2 of Chapter 130A of the General Statutes.
- f. A metropolitan sewerage district created under Article 5 of Chapter 162A of the General Statutes.
- g. A sanitary district created under Part 2 of Article 2 of Chapter 130A of the General Statutes."

SECTION 2. This act becomes effective January 1, 2006, and applies to income tax refunds determined on or after that date.

In the General Assembly read three times and ratified this the 16th day of August, 2005.

s/ Marc Basnight
President Pro Tempore of the Senate

s/ James B. Black
Speaker of the House of Representatives

s/ Michael F. Easley

Governor

Approved 11:05 a.m. this 26th day of August, 2005