

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1561

Short Title: Extend Tax Refund Deadline.

(Public)

Sponsors: Senators Guy, Bryan; Raynor, Speed, Staton, and Tally.

Referred to: Finance.

June 6, 1990

A BILL TO BE ENTITLED

**AN ACT TO PROVIDE THAT RETIRED MILITARY PERSONNEL AND
FEDERAL EMPLOYEES MAY DEMAND TAX REFUNDS FOR THE 1988 TAX
YEAR ON OR BEFORE DECEMBER 31, 1990.**

The General Assembly of North Carolina enacts:

Section 1. Notwithstanding the 30-day time limitation of G.S. 105-267, a taxpayer who has paid income taxes for the 1988 taxable year on retirement benefits received from the federal government may demand a refund of the taxes pursuant to G.S. 105-267 on or before December 31, 1990. If a taxpayer makes such a demand, the taxpayer's payment of taxes on these retirement benefits for the 1988 taxable year shall be without prejudice to any claim he may have for a refund or any defense he may have to the enforcement of the collection of the taxes for that year.

Sec. 2. This act is effective retroactively as of January 1, 1989.