

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 1841

Short Title: Pay Federal Retiree Refunds.

(Public)

Sponsors: Representatives Grady; Alphin, J. Brown, Culp, Esposito, Gardner, Ives, Justus, McLawhorn, Morgan, Nichols, J. Preston, Sexton, Smith, Spears, and Warner.

Referred to: Finance.

May 30, 1994

A BILL TO BE ENTITLED

1 AN ACT TO WAIVE THE THIRTY-DAY PROTEST RULE SO THAT FEDERAL
2 RETIREES MAY RECEIVE REFUNDS FOR INCOME TAX PAID ON THEIR
3 RETIREMENT BENEFITS FOR TAX YEARS 1985 THROUGH 1988.

4 The General Assembly of North Carolina enacts:

5 Section 1. Notwithstanding the time limitations of G.S. 105-267, if on or
6 before April 15, 1995, an individual or the representative of the estate of a deceased
7 individual demands a refund of the tax paid under Article 4 of Chapter 105 of the
8 General Statutes on federal government retirement benefits for a taxable year beginning
9 on or after January 1, 1985, and before January 1, 1989, that demand shall be timely for
10 the purposes of G.S. 105-267. The amount of a refund under this section for the 1988
11 tax year shall be reduced by the total amount of credit allowed the individual under G.S.
12 105-151.20. The definitions in G.S. 105-134.1 apply in this section.

13 Sec. 2. G.S. 105-151.20 is repealed.

14 Sec. 3. This act is effective upon ratification.
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