March 29, 2005

H 976. TAXPAYER COST RECOVERY. *TO PROVIDE FOR REIMBURSEMENT OF EXPENSES TO A PREVAILING TAXPAYER IN AN ADMINISTRATIVE APPEAL OR A LAWSUIT IF THE STATE WAS NOT SUBSTANTIALLY JUSTIFIED IN MAINTAINING ITS POSITION AGAINST THE TAXPAYER.* Amends GS 105-241.2 and 105-267 as title indicates. Effective September 1, 2005.

Intro. by Blust.

Ref. to Finance GS 105