

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005

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SENATE BILL 393\*

Short Title: Economic Development - Public Records. (Public)

Sponsors: Senators Hoyle; Jenkins, Pittenger, Stevens, and Weinstein.

Referred to: Judiciary I.

March 7, 2005

A BILL TO BE ENTITLED

AN ACT TO CLARIFY THE PUBLIC RECORDS LAWS WITH RESPECT TO  
ECONOMIC DEVELOPMENT AND TO REQUIRE THE DEPARTMENT OF  
REVENUE TO PUBLISH ANNUAL REPORTS REGARDING USE OF  
ECONOMIC DEVELOPMENT TAX INCENTIVES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 132-6(d) reads as rewritten:

"(d) Notwithstanding the provisions of subsections (a) and (b) of this section, public records relating to the proposed expansion or location of specific business or industrial projects ~~in the State~~ may be withheld so long as their inspection, examination or copying would frustrate the purpose for which such public records were created; provided, however, that nothing herein shall be construed to permit the withholding of public records relating to general economic development policies or activities. Once the proposed expansion or location of a specific business or industrial project has been announced by the State, a local government, or the specific business, the provisions of this subsection allowing public records to be withheld no longer apply."

**SECTION 2.** G.S. 105-129.19 reads as rewritten:

**"§ 105-129.19. Reports.**

The Department of Revenue must ~~report to the Revenue Laws Study Committee and to the Fiscal Research Division of the General Assembly~~ publish by May 1 of each year the following information itemized by taxpayer for the 12-month period ending the preceding April 1:

- (1) The number of taxpayers that claimed the credits allowed in this Article.
- (2) The cost of business property and renewable energy property with respect to which credits were claimed.
- (2a) Repealed by Session Laws 2002-87, s. 6, effective August 22, 2002.
- (3) The total cost to the General Fund of the credits claimed."

**SECTION 3.** G.S.105-129.26(e) reads as rewritten:

1 (e) Reports. – The Department of Commerce and the Department of Revenue  
2 ~~shall report to the Fiscal Research Division of the General Assembly~~jointly publish by  
3 May 1 of each year the following information itemized by taxpayer for the 12-month  
4 period ending the preceding April 1:

- 5 (1) The number and location of large and major recycling facilities  
6 qualified under this Article.
- 7 (2) The number of new jobs created by each recycling facility.
- 8 (3) The amount of investment in each recycling facility.
- 9 (4) The amount of ~~reinvestment credit refunded to each major recycling~~  
10 ~~facility credits claimed under G.S. 105-129.28.~~this Article."

11 **SECTION 4.** Article 3D of Chapter 105 of the General Statutes is amended  
12 by adding a new section to read:

13 **"§ 105-129.38. Reports.**

14 The Department of Revenue must publish by May 1 of each year the following  
15 information itemized by taxpayer for the 12-month period ending the preceding April 1:

- 16 (1) The number of taxpayers that claimed the credits allowed in this  
17 Article.
- 18 (2) The amount of rehabilitation expenditures with respect to which  
19 credits were claimed.
- 20 (3) The total cost to the General Fund of the credits claimed."

21 **SECTION 5.** G.S. 105-129.44 reads as rewritten:

22 **"§ 105-129.44. (See Editor's note for repeal) Report.**

23 ~~The Department of Revenue must report to the Revenue Laws Study Committee and~~  
24 ~~the Fiscal Research Division of the General Assembly~~publish by May 1 of each year  
25 the following information itemized by taxpayer for the 12-month period ending the  
26 preceding April 1:

- 27 (1) The number of taxpayers that claimed the credit allowed in this  
28 Article.
- 29 (2) The location of each qualified North Carolina low-income building or  
30 housing development for which a credit was claimed.
- 31 (3) The total cost to the General Fund of the credits claimed."

32 **SECTION 6.** G.S. 105-129.54 reads as rewritten:

33 **"§ 105-129.54. Reports.**

34 ~~The Department of Revenue must report to the Revenue Laws Study Committee and~~  
35 ~~to the Fiscal Research Division of the General Assembly~~publish by May 1 of each year  
36 the following information itemized by taxpayer for the 12-month period ending the  
37 preceding December 31:

- 38 (1) The number of taxpayers that claimed a credit allowed in this Article,  
39 itemized by the categories of small business, low-tier, other, and  
40 university research.
- 41 (2) The amount of each credit claimed in each category.
- 42 (3) The total cost to the General Fund of the credits claimed."

43 **SECTION 7.** Article 3G of Chapter 105 of the General Statutes is amended  
44 by adding a new section to read:

1 **"§ 105-129.65A. Reports.**

2 The Department of Revenue shall publish by May 1 of each year the following  
3 information itemized by taxpayer for the 12-month period ending the preceding  
4 December 31:

- 5 (1) The number of taxpayers claiming a credit allowed in this Article.  
6 (2) The number of new jobs created with respect to which credits were  
7 claimed.  
8 (3) The amount of investment in real property and machinery and  
9 equipment with respect to which credits were claimed.  
10 (4) The total cost to the General Fund of the credits claimed."

11 **SECTION 8.** G.S. 105-130.25 is amended by adding a new subsection to  
12 read:

13 "(f) Report. – The Department of Revenue shall publish by May 1 of each year  
14 the following information itemized by taxpayer for the 12-month period ending the  
15 preceding December 31:

- 16 (1) The number of taxpayers claiming a credit allowed in this section.  
17 (2) The total costs paid with respect to which credits were claimed.  
18 (3) The total cost to the General Fund of the credits claimed."

19 **SECTION 9.** G.S. 105-130.28 is amended by adding a new subsection to  
20 read:

21 "(e) Report. – The Department of Revenue shall publish by May 1 of each year  
22 the following information itemized by taxpayer for the 12-month period ending the  
23 preceding December 31:

- 24 (1) The number of taxpayers claiming a credit allowed in this section.  
25 (2) The total costs of construction with respect to which credits were  
26 claimed.  
27 (3) The total cost to the General Fund of the credits claimed."

28 **SECTION 10.** G.S. 105-130.41 is amended by adding a new subsection to  
29 read:

30 "(c1) Report. – The Department of Revenue shall publish by May 1 of each year  
31 the following information itemized by taxpayer for the 12-month period ending the  
32 preceding December 31:

- 33 (1) The number of taxpayers claiming a credit allowed in this section.  
34 (2) The total amount of charges with respect to which credits were  
35 claimed.  
36 (3) The total cost to the General Fund of the credits claimed."

37 **SECTION 11.** G.S. 105-130.45 is amended by adding a new subsection to  
38 read:

39 "(f) Report. – The Department of Revenue shall publish by May 1 of each year  
40 the following information itemized by taxpayer for the 12-month period ending the  
41 preceding December 31:

- 42 (1) The number of taxpayers claiming a credit allowed in this section.  
43 (2) The total amount of exports with respect to which credits were  
44 claimed.

1           (3) The total cost to the General Fund of the credits claimed."

2           **SECTION 12.** G.S. 105-151.22 is amended by adding a new subsection to  
3 read:

4           "(c1) Report. – The Department of Revenue shall publish by May 1 of each year  
5 the following information itemized by taxpayer for the 12-month period ending the  
6 preceding December 31:

7           (1) The number of taxpayers claiming a credit allowed in this section.

8           (2) The total amount of charges with respect to which credits were  
9 claimed.

10          (3) The total cost to the General Fund of the credits claimed."

11          **SECTION 13.** G.S. 105-164.14(j) is amended by adding a new subsection to  
12 read:

13          "(k) Reports. – The Department of Revenue shall publish by May 1 of each year  
14 the following information itemized by taxpayer for the 12-month period ending the  
15 preceding July 31:

16          (1) The number of taxpayers claiming a refund allowed in subsections (g),  
17 (h), (i), and (j) of this section.

18          (2) The total amount of sales with respect to which refunds were claimed.

19          (3) The total cost to the General Fund of the refunds claimed."

20          **SECTION 14.** G.S. 105-259(b)(26) reads as rewritten:

21          "(b) Disclosure Prohibited. – An officer, an employee, or an agent of the State  
22 who has access to tax information in the course of service to or employment by the State  
23 may not disclose the information to any other person unless the disclosure is made for  
24 one of the following purposes:

25          (27) To publish the information required under G.S. ~~105-129.6~~105-129.6,  
26 105-129.19, 105-129.26, 105-129.38, 105-129.44, 105-129.65A,  
27 105-130.25, 105-130.28, 105-130.41, 105-130.45, 105-151.22, and  
28 105-164.14."

29          **SECTION 15.** Sections 2 through 14 of this act become effective January 1,  
30 2006. The remainder of this act is effective when it becomes law.