

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

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**SENATE BILL 840**

Short Title: Improve Review of Disputed Tax Matters. (Public)

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Sponsors: Senator Kerr.

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Referred to: Rules and Operations of the Senate.

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March 23, 2005

1                                   A BILL TO BE ENTITLED  
2 AN ACT TO IMPROVE THE ADMINISTRATIVE AND JUDICIAL REVIEW OF  
3       TAX CASES.  
4 The General Assembly of North Carolina enacts:  
5             **SECTION 1.** This act affects the administrative and judicial review of tax  
6 cases.  
7             **SECTION 2.** This act is effective when it becomes law.