

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

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HOUSE BILL 797

Short Title: Delegate Tax Overpayment Refund. (Public)

Sponsors: Representatives Stevens, D. Hall, and Willis (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

May 4, 2021

A BILL TO BE ENTITLED

AN ACT TO ALLOW THE GOVERNING BODY OF A COUNTY TO DELEGATE
PAYMENTS OF REQUESTS FOR REFUNDS OF CERTAIN TAXES PAID.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-228.37 is amended by adding a new subsection to read:

"(a1) Delegation. – A board of county commissioners may, by resolution, delegate to the county manager, the county finance officer, or both the determination of whether to grant a request for a refund of a tax paid under this Article. The request deadline and explanation requirements for a request under subsection (a) of this section apply to a request under this subsection. The individual to whom the determination is delegated must make a decision on the requested refund within 90 days after a timely request for a refund has been filed. If the determination under this subsection is that a refund is due, the refund must be processed in the same manner as if granted by the board of county commissioners. If the determination under this subsection is that a refund is not due, the written decision of the individual to whom the determination is delegated must inform the taxpayer that the taxpayer may file a request for review of the denial with the board of county commissioners pursuant to this section. The request for review shall be treated as a refund request; provided that the request must be filed within six months after the date of the written decision of the individual to whom the determination is delegated."

SECTION 2. This act is effective when it becomes law.

