

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2015**

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**SENATE BILL 435**  
**PROPOSED COMMITTEE SUBSTITUTE S435-CSTU-11 [v.1]**

4/20/2015 8:41:02 PM

Short Title: Business Court Amendment.

(Public)

Sponsors:

Referred to:

March 26, 2015

A BILL TO BE ENTITLED  
AN ACT TO AMEND THE LAW GOVERNING THE NORTH CAROLINA BUSINESS  
COURT TO PROVIDE THAT A TAX CONTESTATION CASE MUST INVOLVE AN  
AMOUNT IN CONTROVERSY OF AT LEAST TEN THOUSAND DOLLARS IN  
ORDER TO BE DESIGNATED A MANDATORY COMPLEX BUSINESS CASE.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 7A-45.4(b) reads as rewritten:

"(b) The following actions shall be designated as mandatory complex business cases:

(1) An action ~~involving in which the amount in controversy computed in~~  
accordance with G.S. 7A-243 is at least ten thousand dollars (\$10,000) and  
which involves a material issue related to tax law that has been the subject of  
a contested tax case for which judicial review is requested under  
G.S. 105-241.16, or a civil action under G.S. 105-241.17 containing a  
constitutional challenge to a tax statute, shall be designated as a mandatory  
complex business case by the petitioner or plaintiff.

...."

**SECTION 2.** G.S. 105-241.16 reads as rewritten:

**"§ 105-241.16. Judicial review of decision after contested case hearing.**

A taxpayer aggrieved by the final decision in a contested case commenced at the Office of  
Administrative Hearings may seek judicial review of the decision in accordance with Article 4  
of Chapter 150B of the General Statutes. Notwithstanding G.S. 150B-45, a petition for judicial  
review must be filed in the Superior Court of Wake County and in accordance with the  
procedures for a mandatory business case set forth in G.S. 7A-45.4(b) through ~~(f)~~-(f) if the  
amount in controversy computed in accordance with G.S. 7A-243 is at least ten thousand  
dollars (\$10,000). Before filing a petition for judicial review, a taxpayer must pay the amount  
of tax, penalties, and interest the final decision states is due. A taxpayer may appeal a decision  
of the Business Court to the appellate division in accordance with G.S. 150B-52."

**SECTION 3.** This act becomes effective October 1, 2015, and applies to actions  
commenced on or after that date.



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