



SENATE BILL 435: Business Court Amendment

2015-2016 General Assembly

Committee: Senate Judiciary I
Introduced by: Sens. Rucho, Barringer
Analysis of: PCS to First Edition
S435-CSTU-11

Date: April 21, 2015
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SUMMARY: *The Proposed Committee Substitute for Senate Bill 435 would require that a tax contestation case must involve an amount in controversy of at least ten thousand dollars (\$10,000.00) to be designated as a mandatory complex business case.*

CURRENT LAW:

Under G.S. 7A-45.4(b)(1), tax cases on appeal from a decision of the Office of Administrative Hearings and actions challenging the constitutionality of a tax statute must be designated as mandatory complex business cases to be heard by the North Carolina Business Court.

BILL ANALYSIS:

Section 1 would amend G.S. 7A-45.4(b)(1) to provide that a contested tax case must have an amount in controversy of at least \$10,000 to be designated as a mandatory complex business case.

Section 2 would make conforming changes to procedural tax provisions to clarify that contested tax cases involving less than \$10,000 do not have to comply with the procedures for mandatory business cases.

EFFECTIVE DATE: This act becomes effective October 1, 2015, and applies to actions commenced on or after that date.

BACKGROUND: The North Carolina Business Court is a specialized forum of the North Carolina State Courts' trial division.

