

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 24

Short Title: Revenue Department Reports.

(Public)

Sponsors: Representatives Lilley, Abernethy, Brawley, Hasty; and Bowman.

Referred to: Finance.

February 6, 1991

A BILL TO BE ENTITLED

AN ACT TO CONSOLIDATE THE LAWS CONCERNING REPORTS BY THE DEPARTMENT OF REVENUE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-256 reads as rewritten:

"§ 105-256. ~~Preparation and publication of statistics.~~ Reports prepared by Secretary of Revenue.

(a) Reports. - The Secretary of Revenue shall ~~biennially, or more frequently if he so desires, prepare and publish reasonably available statistics dealing with the operation of this Subchapter and Subchapter V,~~ the following:

(1) At least every two years, statistics concerning taxes imposed by this Chapter, including amounts collected, classifications of taxpayers, income and exemptions, geographic distribution of taxes, and such other facts as are deemed considered pertinent and valuable.

(2) At least every two years, a tax expenditure report that lists the tax expenditures made by a provision in this Chapter other than a provision in Subchapter II and, when possible to do without impairing other duties of the Secretary or the Department of Revenue, the amount by which revenue is reduced by each expenditure. A 'tax expenditure' is an exemption, an exclusion, a deduction, an allowance, a credit, a refund, a preferential tax rate, or another device that reduces the amount of tax revenue that would otherwise be available to the State.

1 (3) As often as required, a report that is not listed in this subsection but is
2 required by another law.

3 (4) As often as the Secretary determines is needed, other reports
4 concerning taxes imposed by this Chapter.

5 (b) Information. – The Secretary of Revenue may require a unit of State or local
6 government to furnish the Secretary statistical information the Secretary needs to
7 prepare a report under this section. Upon request of the Secretary, a unit of government
8 shall submit statistical information on one or more forms provided by the Secretary.

9 (c) Distribution. – The Secretary of Revenue shall distribute reports prepared by
10 the Secretary as follows without charge:

11 (1) Five copies to the Division of State Library of the Department of
12 Cultural Resources, as required by G.S. 125-11.7.

13 (2) Five copies to the Legislative Services Commission for the use of the
14 General Assembly.

15 (3) Upon request, one copy to each entity and official to which a copy of
16 the reports of the Appellate Division of the General Court of Justice
17 are furnished under G.S. 7A-343.1.

18 (4) Upon request, one copy to each member of the General Assembly.

19 The Secretary of Revenue may charge a person not listed in this subsection a fee for
20 a report prepared by the Secretary in an amount that covers publication or copying costs
21 and mailing costs."

22 Sec. 2. G.S. 105-257 reads as rewritten:

23 **"§ 105-257. Report to General Assembly on tax system. Department may charge fee**
24 **for report or other document.**

25 The Secretary of Revenue ~~shall biennially make report to the General Assembly,~~
26 ~~making such recommendations as he may consider useful in improving the tax laws and~~
27 ~~systems of this State.~~ may charge a fee for a report or another document in an amount
28 that covers copying or publication costs and mailing costs."

29 Sec. 3. Article 37 of Subchapter VI of Chapter 105 of the General Statutes,
30 G.S. 119-24, and G.S. 147-88 are repealed.

31 Sec. 4. This act is effective upon ratification.