

GENERAL ASSEMBLY OF NORTH CAROLINA
1991 SESSION

CHAPTER 77
SENATE BILL 347

AN ACT TO PROVIDE THAT THE COUNTY TAX ASSESSOR SHALL MAKE CERTAIN TAXPAYER BUSINESS RECORDS AVAILABLE TO THE EMPLOYMENT SECURITY COMMISSION ON REQUEST.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-296(h) reads as rewritten:

"(h) Only after the abstract has been carefully reviewed can the assessor require any person operating a business enterprise in the county to submit a detailed inventory, statement of assets and liabilities, or other similar information pertinent to the discovery or appraisal of property taxable in the county. Inventories, statements of assets and liabilities, or other information secured by the assessor under the terms of this subsection, but not expressly required by this Subchapter to be shown on the abstract itself, shall not be open to public inspection but shall be made available, upon request, to representatives of the Department of ~~Revenue~~ Revenue or of the Employment Security Commission. Any assessor or other official or employee disclosing information so obtained, except as ~~such disclosure~~ may be necessary in listing or appraising property in the performance of official duties, or in the administrative or judicial proceedings relating to listing, appraising, or other official duties, shall be guilty of a misdemeanor and punishable by ~~fine of a~~ fine not exceeding fifty dollars (\$50.00)."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 8th day of May, 1991.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives