

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 972

Short Title: Controlled Substances Tax Agents.

(Public)

Sponsors: Senators Shaw and Plyler.

Referred to: Finance

May 3, 1995

A BILL TO BE ENTITLED

1 AN ACT AUTHORIZING THE SECRETARY OF THE DEPARTMENT OF
2 REVENUE TO APPOINT EMPLOYEES OF THE DEPARTMENT AS
3 CONTROLLED SUBSTANCES TAX AGENTS TO ENFORCE THE EXCISE TAX
4 ON CONTROLLED SUBSTANCES AND COUNTERFEIT DRUGS.
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6 The General Assembly of North Carolina enacts:

7 Section 1. Article 2D of Chapter 105 of the General Statutes is amended by
8 adding a new section to read:

9 "**§ 105-113.114. Enforcement of excise tax by controlled substances tax agents.**

10 The Secretary may appoint employees of the Controlled Substances Tax Division to
11 serve as controlled substances tax agents having the responsibility and subject matter
12 jurisdiction to enforce the excise tax on controlled substances and otherwise to carry out
13 the provisions of this Article. A controlled substances tax agent is a State officer with
14 jurisdiction throughout the State. A controlled substances tax agent may serve and
15 execute notices, orders, warrants, or demands issued by the Secretary or the General
16 Court of Justice in connection with the enforcement of this Article and shall have full
17 powers of arrest as provided by G.S. 15A-401 while executing the notices, orders,
18 warrants, or demands. An employee of the Controlled Substances Tax Division may
19 serve as a controlled substances tax agent if the employee remains a certified law

1 enforcement officer in good standing throughout the period of the employee's service as a
2 controlled substances tax agent."

3 Sec. 2. This act is effective upon ratification