

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 1476
Committee Substitute Favorable 6/15/99

Short Title: Update I.R.C. Ref./Conform Criminal Deadline.

(Public)

Sponsors:

Referred to:

May 13, 1999

A BILL TO BE ENTITLED

AN ACT TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE
USED IN DEFINING AND DETERMINING CERTAIN STATE TAX
PROVISIONS AND TO CONFORM TO THE FEDERAL STATUTE OF
LIMITATIONS FOR WILLFUL FAILURE TO COMPLY WITH STATE TAX
LAWS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-228.90(b)(1a) reads as rewritten:

"(b) Definitions. – The following definitions apply in this Article:

...

(1a) Code. – The Internal Revenue Code as enacted as of ~~September 1, 1998,~~
June 1, 1999, including any provisions enacted as of that date which
become effective either before or after that date."

Section 2. G.S. 105-236(8) reads as rewritten:

"(8) Willful Failure to Collect, Withhold, or Pay Over Tax. – Any person
required to collect, withhold, account for, and pay over any tax who
willfully fails to collect or truthfully account for and pay over the tax
shall, in addition to other penalties provided by law, be guilty of a Class
1 misdemeanor. Notwithstanding any other provision of law, no

1 prosecution for a violation brought under this subdivision shall be
2 barred before the expiration of ~~three~~-six years after the date of the
3 violation."

4 Section 3. G.S. 105-236(9) reads as rewritten:

5 "(9) Willful Failure to File Return, Supply Information, or Pay Tax. – Any
6 person required to pay any tax, to make a return, to keep any records, or
7 to supply any information, who willfully fails to pay the tax, make the
8 return, keep the records, or supply the information, at the time or times
9 required by law, or rules issued pursuant thereto, shall, in addition to
10 other penalties provided by law, be guilty of a Class 1 misdemeanor.
11 Notwithstanding any other provision of law, no prosecution for a
12 violation brought under this subdivision shall be barred before the
13 expiration of ~~three~~-six years after the date of the violation."

14 Section 4. Sections 2 and 3 of this act become effective December 1, 1999,
15 and apply to prosecutions brought on or after that date. The remainder of this act is
16 effective when it becomes law.