

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

H.B. 661
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HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH40382-MC-17 (01/05)

Short Title: Innocent Spouse Tax Relief. (Public)

Sponsors: Representative Boles.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE TAX RELIEF FOR INNOCENT SPOUSES.
3 The General Assembly of North Carolina enacts:
4 **SECTION 1.** Article 9 of Subchapter I of Chapter 105 of the General Statutes is
5 amended by adding a new section to read:
6 "**§ 105-249.4. Waiver for innocent spouses.**
7 The Secretary shall waive any tax liability, interest, or a penalty against a taxpayer for any
8 understatement, underpayment, or equitable relief for which the taxpayer has been granted
9 innocent spouse relief under section 6015 of the Code."
10 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
11 2017.

