

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 787  
Manufacturing and Labor Committee Substitute Adopted 4/26/93  
Third Edition Engrossed 5/17/93  
House Committee Substitute Favorable 6/3/93

Short Title: ESC Tax Proposals.

(Public)

Sponsors:

Referred to:

April 8, 1993

1 A BILL TO BE ENTITLED  
2 AN ACT TO IMPOSE A PENALTY FOR FAILURE TO COMPLY WITH ESC TAX  
3 REPORTING REQUIREMENTS.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 96-9(a)(7) reads as rewritten:

6 "(7) Effective with the quarter ending September 30, 1992, every employer  
7 with 250 or more employees, and every person or organization that, as  
8 agent, reports wages on a total of 250 or more employees on behalf of  
9 one or more subject employers, shall file that portion of the  
10 'Employer's Quarterly Tax and Wage Report' that contains the name,  
11 social security number, and gross wages of each individual in  
12 employment on magnetic tapes or diskettes in a format prescribed by  
13 the Commission.

14 For failure of an employer to comply with this subdivision, there  
15 shall be added to the amount required to be shown as tax in the reports  
16 a penalty of twenty-five dollars (\$25.00). For failure of an agent to  
17 comply with this subdivision, the Commission shall deny the agent the  
18 right to report wages and file reports for the subject employees for a  
19 period of one year following the calendar quarter in which that agent  
20 failed to comply. The Commission may reduce or waive a penalty for  
21 good cause shown."

1           Sec. 2. This act becomes effective September 30, 1995, and applies to  
2 Employer's Quarterly Tax and Wage Reports required to be filed on or after the quarter  
3 ending September 30, 1995.