

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 1476  
Committee Substitute Favorable 6/15/99  
Third Edition Engrossed 6/24/99

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

(Public)

Sponsors:

Referred to:

May 13, 1999

1 A BILL TO BE ENTITLED  
2 AN ACT TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE  
3 USED IN DEFINING AND DETERMINING CERTAIN STATE TAX  
4 PROVISIONS AND TO CONFORM TO THE FEDERAL STATUTE OF  
5 LIMITATIONS FOR WILLFUL FAILURE TO COMPLY WITH STATE TAX  
6 LAWS.

7 The General Assembly of North Carolina enacts:

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

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

10 ...

11 (1a) Code. – The Internal Revenue Code as enacted as of ~~September 1, 1998,~~  
12 June 1, 1999, including any provisions enacted as of that date which  
13 become effective either before or after that date."

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

15 "(8) Willful Failure to Collect, Withhold, or Pay Over Tax. – Any person  
16 required to collect, withhold, account for, and pay over any tax who  
17 willfully fails to collect or truthfully account for and pay over the tax  
18 shall, in addition to other penalties provided by law, be guilty of a Class

1                   1 misdemeanor. Notwithstanding any other provision of law, no  
2                   prosecution for a violation brought under this subdivision shall be  
3                   barred before the expiration of ~~three~~six years after the date of the  
4                   violation."

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

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

15                  Section 4. Sections 2 and 3 of this act become effective December 1, 1999,  
16                  and apply to prosecutions brought on or after that date for cases where the three-year  
17                  statute of limitations had not expired prior to December 1, 1999. The remainder of this  
18                  act is effective when it becomes law.