

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1489*
Committee Substitute Favorable 7/20/98

Short Title: Local Tax Information/Refunds.

(Public)

Sponsors:

Referred to:

May 25, 1998

A BILL TO BE ENTITLED

1 AN ACT TO IMPROVE COLLECTION OF LOCAL TAXES BY ALLOWING
2 CERTAIN GOVERNMENT OFFICIALS TO SHARE SPECIFIED TAX
3 INFORMATION AND BY ALLOWING A TAXPAYER TO RECEIVE A
4 RELEASE OR REFUND OF PRORATED VEHICLE PROPERTY TAXES IF THE
5 TAXPAYER MOVES OUT-OF-STATE.
6

7 The General Assembly of North Carolina enacts:

8 Section 1. G.S. 105-259(b) is amended by adding two new subdivisions to
9 read:

10 "(5c) To provide the following information to a regional public
11 transportation authority or a regional transportation authority created
12 pursuant to Article 26 or Article 27 of Chapter 160A of the General
13 Statutes on an annual basis, when the information is needed to
14 enable the authority to administer its tax laws:

- 15 a. The name, address, and identification number of retailers who
16 collect the tax on leased vehicles imposed by G.S. 105-187.5.
17 b. The name, address, and identification number of a retailer
18 audited by the Department of Revenue regarding the tax on
19 leased vehicles imposed by G.S. 105-187.5, when the

1 Department determines that the audit results may be of interest to
2 the authority.

3 (5d) To provide the following information to a county or city on an
4 annual basis, when the county or city needs the information for the
5 administration of its local tax on prepared food and beverages:

6 a. The name, address, and identification number of retailers who
7 collect the sales and use taxes imposed under Article 5 of this
8 Chapter and may be engaged in the business of selling prepared
9 food and beverages.

10 b. The name, address, and identification number of a retailer
11 audited by the Department of Revenue regarding the sales and
12 use taxes imposed under Article 5 of this Chapter, when the
13 Department determines that the audit results may be of interest to
14 the county or city in the administration of its local tax on
15 prepared food and beverages."

16 Section 2. G.S. 153A-148.1(a) is amended by adding two new subdivisions to
17 read:

18 "(4) To exchange information with a regional public transportation
19 authority or a regional transportation authority created pursuant to
20 Article 26 or Article 27 of Chapter 160A of the General Statutes,
21 when the information is needed to fulfill a duty imposed on the
22 authority or on the county.

23 (5) To exchange information with the Department of Revenue, when the
24 information is needed to fulfill a duty imposed on the Department or
25 on the county."

26 Section 3. G.S. 105-330.6(c) reads as rewritten:

27 "(c) If the owner of a classified motor vehicle listed pursuant to G.S. 105-
28 330.3(a)(1) either transfers the motor vehicle to a new owner or moves out-of-state and
29 registers the vehicle in another jurisdiction, and the owner surrenders the registration
30 plates from the listed vehicle to the Division of Motor Vehicles and at the date of surrender
31 one or more full calendar months remains in the listed vehicle's tax year, Vehicles, then the
32 owner may apply for a release or refund of taxes on the vehicle for the any full calendar
33 months remaining after surrender. in the vehicle's tax year after the date of surrender. To
34 apply for a release or refund, the owner must present to the county tax collector within
35 120 days after surrendering the plates the receipt received from the Division of Motor
36 Vehicles accepting surrender of the registration plates. The county tax collector shall then
37 multiply the amount of the taxes for the tax year on the vehicle by a fraction, the
38 denominator of which is 12 and the numerator of which is the number of full calendar
39 months remaining in the vehicle's tax year after the date of surrender of the registration
40 plates. The product of the multiplication is the amount of taxes to be released or
41 refunded. If the taxes have not been paid at the date of application, the county tax
42 collector shall make a release of the prorated taxes and credit the owner's tax notice with
43 the amount of the release. If the taxes have been paid at the date of application, the

1 county tax collector shall direct an order for a refund of the prorated taxes to the county
2 finance officer, and the finance officer shall issue a refund to the vehicle owner."

3 Section 4. This act is effective when it becomes law.