

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011**

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HOUSE DRH70197-MC-191 (04/20)

Short Title: Tax Incidence Reports.

(Public)

Sponsors: Representatives Pierce and Hall (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO REQUIRE CERTAIN TAX INCIDENCE REPORTS BY THE DEPARTMENT
3 OF REVENUE.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-256(a) is amended by adding the following new subdivision
6 to read:

7 "(a) Publications. – The Secretary shall prepare and publish the following:

8 ...
9 (2b) By March 1 of each odd-numbered year, a report on the overall incidence of
10 the income tax, sales and excise taxes, and property tax. In addition, the
11 Secretary shall prepare for a finance committee, within 15 days of a request
12 of a member of the committee, an impact analysis report of a bill to change
13 the tax system that would increase, decrease, or redistribute tax by more than
14 twenty million dollars (\$20,000,000). In a report required by this
15 subdivision, the report shall present information on the distribution of the tax
16 burden for the overall income distribution, using a systemwide incidence
17 measure that appropriately measures equality and inequality, by income
18 classes broken down by quintiles. A report required by this subdivision shall
19 use the broadest measure of economic income for which reliable data is
20 available.

21"

22 **SECTION 2.** This act becomes effective January 1, 2012.

