GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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SENATE BILL 540

Short Title:	Require ABC Permittees to be Tax Compliant.	(Public)
Sponsors:	Senator Hartsell.	
Referred to:	Finance.	

April 12, 2011

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT COMPLIANCE WITH THE STATE'S TAX LAWS IS A CONDITION OF HOLDING AN ABC PERMIT AND THAT AN ABC PERMIT MAY BE REVOKED FOR FAILURE TO TIMELY FILE A TAX RETURN OR PAY AN OVERDUE TAX DEBT.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 18B-903 is amended by adding a new subsection to read:

"(b3) Tax Compliance. – Compliance with Chapter 105 of the General Statutes is a condition of holding an ABC permit issued under this Chapter. A person required to renew a mixed beverages permit under subsection (a) of this section and a person required to register under subsection (b1) of this section must submit, along with the renewal application or annual registration, a certification that the person has timely filed all tax returns that are due and has no overdue tax debt, as defined in G.S. 105-243.1. Failure to file a timely tax return and failure to pay an overdue tax debt are grounds for revoking a permit issued under this Chapter."

SECTION 2. G.S. 105-259(b) is amended by adding a new subdivision to read:

"(b) Disclosure Prohibited. – An officer, an employee, or an agent of the State who has access to tax information in the course of service to or employment by the State may not disclose the information to any other person unless the disclosure is made for one of the following purposes:

…

(43) To provide to the North Carolina Alcoholic Beverage Control Commission the information needed to determine if a person holding an ABC permit under Chapter 18B of the General Statutes is in compliance with this Chapter."

SECTION 3. This act is effective when it becomes law.