

GENERAL ASSEMBLY OF NORTH CAROLINA  
1997 SESSION

S.L. 1997-340  
HOUSE BILL 1044

AN ACT TO AUTHORIZE COUNTIES TO DESIGNATE AN OFFICIAL TO  
RECEIVE SALES TAX REFUND INFORMATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.14(f) reads as rewritten:

"(f) **(See editor's note)** Information to Counties. – Upon written request of a county, the Secretary shall, within 30 days after the request, provide the ~~chair of the board of county commissioners~~ designated county official a list of each claimant that has, within the past 12 months, received a refund under subsection (b) or (c) of this section of at least one thousand dollars (\$1,000) of tax paid to the county. The list shall include the name and address of each claimant and the amount of the refund it has received from that county. Upon written request of a county, a claimant that has received a refund under subsection (b) or (c) of this section shall provide the ~~chair of the board of county commissioners~~ designated county official a copy of the request for the refund and any supporting documentation requested by the county to verify the request. For the purpose of this subsection, the designated county official is the chair of the board of county commissioners or a county official designated in a resolution adopted by the board. Information provided to a county under this subsection is not a public record and may not be disclosed except in accordance with G.S. 153A-148.1. If a claimant determines that a refund it has received under subsection (b) or (c) of this section is incorrect, it shall file an amended request for the refund."

Section 2. G.S. 105-259(b)(6a) reads as rewritten:

"(6a) To furnish ~~the chair of a board of county commissioners~~ the county official designated under G.S. 105-164.14(f) a list of claimants that have received a refund of the county sales or use tax to the extent authorized in G.S. 105-164.14(f)."

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

In the General Assembly read three times and ratified this the 17th day of July, 1997.

s/ Dennis A. Wicker  
President of the Senate

s/ Harold J. Brubaker  
Speaker of the House of Representatives

s/ James B. Hunt, Jr.  
Governor

Approved 2:17 p.m. this 25th day of July, 1997