

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE DRH30179-MC-162 (3/12)

Short Title: Tax Info Disclosure to State Treasurer.

(Public)

Sponsors: Representative Fisher.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO PERMIT DISCLOSURE OF CERTAIN TAX INFORMATION OF LOCAL
3 GOVERNMENTS TO THE DEPARTMENT OF STATE TREASURER.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-259(b) is amended by adding a new subdivision to read:

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

10 ...

11 (39) To furnish the Department of State Treasurer with information it requests
12 about whether a unit of local government has timely filed a withholding
13 report, has been charged a penalty, or has paid a penalty, as such information
14 may be helpful in auditing local government accounts pursuant to
15 G.S. 159-34 and determining compliance with The Local Government
16 Finance Act."

17 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
18 2009.



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