

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE DRS45223-LL-120 (03/10)

Short Title: Business Court Amendment.

(Public)

Sponsors: Senators Rucho and Barringer (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO AMEND THE LAW GOVERNING THE NORTH CAROLINA BUSINESS COURT TO PROVIDE THAT A TAX CONTESTATION CASE MUST INVOLVE AN AMOUNT IN CONTROVERSY OF AT LEAST FIVE THOUSAND DOLLARS IN ORDER TO BE DESIGNATED A MANDATORY COMPLEX BUSINESS CASE.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 7A-45.4(b) reads as rewritten:

"(b) The following actions shall be designated as mandatory complex business cases:

- (1) An action ~~involving~~ in which the amount in controversy computed in accordance with G.S. 7A-243 is at least five thousand dollars (\$5,000) and which involves a material issue related to tax law that has been the subject of a contested tax case for which judicial review is requested under G.S. 105-241.16, or a civil action under G.S. 105-241.17 containing a constitutional challenge to a tax statute, shall be designated as a mandatory complex business case by the petitioner or plaintiff.

...."

SECTION 2. G.S. 105-241.16 reads as rewritten:

"§ 105-241.16. **Judicial review of decision after contested case hearing.**

A taxpayer aggrieved by the final decision in a contested case commenced at the Office of Administrative Hearings may seek judicial review of the decision in accordance with Article 4 of Chapter 150B of the General Statutes. Notwithstanding G.S. 150B-45, a petition for judicial review must be filed in the Superior Court of Wake County and in accordance with the procedures for a mandatory business case set forth in G.S. 7A-45.4(b) through ~~(f)~~ (f) if the amount in controversy computed in accordance with G.S. 7A-243 is at least five thousand dollars (\$5,000). Before filing a petition for judicial review, a taxpayer must pay the amount of tax, penalties, and interest the final decision states is due. A taxpayer may appeal a decision of the Business Court to the appellate division in accordance with G.S. 150B-52."

SECTION 3. This act becomes effective October 1, 2015, and applies to actions commenced on or after that date.



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