

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE DRS25183-MC_x-24 (01/22)

Short Title: Disposition of Minimal Property Tax Refunds. (Public)

Sponsors: Senator Tarte (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE OPTIONS FOR THE DISPOSITION OF MINIMAL PROPERTY
3 TAX REFUNDS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-321 is amended by adding a new subsection to read:

6 "(g) Minimal Refunds. – The governing body of a taxing unit that collects its own taxes
7 may, by resolution, direct the taxing unit not to mail a refund for an overpayment of tax if the
8 refund does not exceed an amount, up to fifteen dollars (\$15.00), set by the governing body.
9 The amount set by the governing body should be the estimated cost to the taxing unit of
10 refunding to the taxpayer the overpayment of tax. Upon adoption of a resolution pursuant to
11 this subsection, the taxing unit shall keep a record of all minimal refunds by receipt number and
12 amount and shall make a report of the amount of these refunds to the governing body at the
13 time of the settlement and shall implement a system by which payment of the refund may be
14 made to a taxpayer who comes into the office of the taxing unit seeking the refund. If a
15 taxpayer does not come into the office of the taxing unit seeking the refund, the taxing unit will
16 implement a system by which the minimal refund is applied as a credit against the tax liability
17 of the taxpayer for taxes due to the taxing unit for the next succeeding year. An overpayment of
18 tax bears interest at the rate set under G.S. 105-241.21 from the date the interest begins to
19 accrue until a refund is paid or applied in accordance with this section. A resolution adopted
20 pursuant to this subsection must be adopted on or before June 15 preceding the first taxable
21 year to which it applies and remains in effect until amended or repealed by resolution of the
22 taxing unit."

23 **SECTION 2.** This act is effective when it becomes law.

