

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

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SENATE BILL 338  
Second Edition Engrossed 4/25/17

Short Title: Violation of Tax Law/Venue. (Public)

Sponsors: Senators Meredith, Britt, and Bishop (Primary Sponsors).

Referred to: Rules and Operations of the Senate

March 22, 2017

A BILL TO BE ENTITLED

AN ACT PROVIDING THAT THE SITUS OF TAX LAW VIOLATIONS IS IN THE COUNTY WHERE THE CHARGED OFFENSE OCCURRED AND THE DISTRICT ATTORNEY HAS SOLE JURISDICTION TO PROSECUTE VIOLATIONS OF TAX LAW.

The General Assembly of North Carolina enacts:

**SECTION 2.** G.S. 105-236 reads as rewritten:

"§ 105-236. Penalties; situs of violations; penalty disposition.

...

(b) Situs. – ~~Violation~~Civilly, a violation of a tax law is considered an act committed in part at the office of the Secretary in Raleigh. Criminally, a violation of a tax law shall not be considered an act committed at the office of the Secretary in Raleigh. The District Attorney of the county where the charged offense occurred shall have sole jurisdiction to prosecute violations of tax law, but the Attorney General shall have concurrent jurisdiction in such prosecutions if the District Attorney requests, in writing, that the Attorney General prosecute the violation. The certificate of the Secretary that a tax has not been paid, a return has not been filed, or information has not been supplied, as required by law, is prima facie evidence that the tax has not been paid, the return has not been filed, or the information has not been supplied.

...."

**SECTION 3.** This act becomes effective December 1, 2017, and applies to offenses committed on or after that date.



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