

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

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SENATE BILL 563  
Judiciary Committee Substitute Adopted 4/25/17

Short Title: Business Court Changes.

(Public)

Sponsors:

Referred to:

April 3, 2017

1 A BILL TO BE ENTITLED  
2 AN ACT TO AMEND THE LAW GOVERNING THE NORTH CAROLINA BUSINESS  
3 COURT TO PROVIDE THAT A TAX CONTESTATION CASE MUST INVOLVE AN  
4 AMOUNT IN CONTROVERSY OF AT LEAST TEN THOUSAND DOLLARS IN  
5 ORDER TO BE DESIGNATED A MANDATORY COMPLEX BUSINESS CASE.

6 The General Assembly of North Carolina enacts:

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

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

9 (1) An action ~~involving~~ in which the amount in controversy computed in  
10 accordance with G.S. 7A-243 is at least ten thousand dollars (\$10,000) and  
11 that involves a material issue related to tax law that has been the subject of a  
12 contested tax case for which judicial review is requested under  
13 G.S. 105-241.16, or a civil action under G.S. 105-241.17 containing a  
14 constitutional challenge to a tax statute, shall be designated as a mandatory  
15 complex business case by the petitioner or plaintiff.

16 ...."

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

18 "**§ 105-241.16. Judicial review of decision after contested case hearing.**

19 A taxpayer aggrieved by the final decision in a contested case commenced at the Office of  
20 Administrative Hearings may seek judicial review of the decision in accordance with Article 4  
21 of Chapter 150B of the General Statutes. Notwithstanding G.S. 150B-45, a petition for judicial  
22 review must be filed in the Superior Court of Wake County and in accordance with the  
23 procedures for a mandatory complex business case set forth in G.S. 7A-45.4(b) through ~~(f)~~-(f),  
24 if the amount in controversy computed in accordance with G.S. 7A-243 is at least ten thousand  
25 dollars (\$10,000). Before filing a petition for judicial review, a taxpayer must pay the amount  
26 of tax, penalties, and interest the final decision states is due. A taxpayer may appeal a decision  
27 of the Business Court to the appellate division in accordance with G.S. 150B-52."

28 **SECTION 3.** This act becomes effective October 1, 2017, and applies to actions  
29 commenced on or after that date.

