

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021**

**SESSION LAW 2022-5  
HOUSE BILL 797**

AN ACT TO EXTEND THE MARCH 1 TAX FILING DEADLINE FOR FARMERS AND FISHERMEN IN ORDER TO ALLOW THEM TO QUALIFY FOR THE EXCEPTION THAT PERMITS THEM TO AVOID MAKING ESTIMATED TAX PAYMENTS THROUGHOUT THE TAXABLE YEAR WITHOUT THE IMPOSITION OF INTEREST.

The General Assembly of North Carolina enacts:

**SECTION 1.** Notwithstanding G.S. 105-163.15(i)(2), interest shall not be imposed under G.S. 105-163.15(a) with respect to any underpayment of the required installment for the tax year 2021 if, on or before April 15, 2022, a taxpayer who qualifies as an eligible farmer or fisherman under G.S. 105-163.15(i)(3) files a return for the tax year 2021 and pays in full the amount computed on the return as payable.

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

In the General Assembly read three times and ratified this the 17<sup>th</sup> day of February, 2022.

s/ Warren Daniel  
Presiding Officer of the Senate

s/ Tim Moore  
Speaker of the House of Representatives

s/ Roy Cooper  
Governor

Approved 11:31 a.m. this 24<sup>th</sup> day of February, 2022

