

May 13, 1999

**H 1476. UPDATE I.R.C. REFERENCE.** *TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE USED IN DEFINING AND DETERMINING CERTAIN STATE TAX PROVISIONS.* As title indicates.

**Intro. by Miller, Luebke, and Allen (primary sponsors).**

Ref. to Finance

GS 105

June 15, 1999

**H 1476. UPDATE I.R.C. REFERENCE.** Intro. 5/13/99. House amendment makes the following changes to 1st edition. Amends GS 105-228.90(b)(8) and 105-236(9) to lengthen criminal statute of limitations for prosecuting failures to collect, withhold, or pay tax or to file return from three to six years and makes these provisions effective Dec. 1, 1999 for prosecutions brought on or after that date.

June 23, 1999

**H 1476. UPDATE IRC REF/CONFORM CRIM. DEADLINE.** Intro. 5/13/99. House amendment makes the following changes to 2nd edition. Specifies that bill applies only to prosecutions brought on or after effective date in which three year statute of limitations has not expired.

July 7, 1999

**H 1476. CODE UPDATE/CRIMINAL DEADLINE/RESEARCH.** Intro. 5/13/99. Senate committee substitute makes the following changes to 3rd edition. Changes title to a AN ACT TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE USED IN DEFINING AND DETERMINING CERTAIN STATE TAX PROVISIONS, TO EARMARK PART OF THE RESULTING REVENUE GAIN FOR TAX RESEARCH, AND TO CONFORM THE FEDERAL STATUTE OF LIMITATIONS FOR WILLFUL FAILURE TO COMPLY WITH STATE TAX LAWS. Authorizes Sec'y of Revenue to draw funds that would otherwise be credited to the General Fund to fund four tax analyst positions in the Tax Research Division of the Dep't of Revenue, effective Jan. 1, 2000, as follows: \$178,038 for fiscal 1999-2000, and \$283,275 for fiscal 2000-01.

July 8, 1999

**H 1476. CODE UPDATE/CRIMINAL DEADLINE/RESEARCH.** Intro. 5/12/99. Senate amendment makes the following changes to 4th edition. Changes title to add following clause: TO INCREASE THE AMOUNT OF TIME A TAXPAYER HAS TO PROTEST THE PAYMENT OF A TAX. Amends GS 105-267 to extend the time to protest a tax from one year to three years after payment, effective for taxes paid on or after Jan. 1, 1999.