

May 17, 2000

H 1551. TAX ENFORCEMENT. *TO MODIFY THE AUTHORITY OF DEPARTMENT OF REVENUE LAW ENFORCEMENT AGENTS, TO ALLOW THE SECRETARY OF REVENUE TO ADMINISTER THE OATH OF OFFICE TO DEPARTMENT OF REVENUE LAW ENFORCEMENT AGENTS, AND TO PROVIDE A CIVIL PENALTY FOR FILING A FRIVOLOUS INCOME TAX RETURN.* Amends GS 105-236.1 to permit appointment of revenue law enforcement officers to enforce the misdemeanor tax violations in GS 105-236, 105-449.117, and 105-449.120, and to enforce GS 14-401.18 (sale of certain packages of cigarettes). Also permits Secretary of Revenue to administer oath of office to such officers. Adds GS 105-236(10a), directing Secretary of Revenue to assess \$500 civil penalty upon taxpayer filing a frivolous income tax return. Such a return fails to include information upon which the substantial correctness of the return may be judged or includes information that indicates that the return is substantially incorrect, and evidences either a desire to delay or impede the revenue laws or a reliance upon a frivolous position. Provisions about revenue law enforcement officers effective when act becomes law; new penalty for filing frivolous return becomes effective as to return filed on or after Oct. 1, 2000.
Intro. by Miller, Allen, and Gray.

Ref. to Finance	GS 105
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May 31, 2000

H 1551. TAX ENFORCEMENT. Intro. 5/17/00. House committee substitute makes the following changes to 1st edition. Makes new title AN ACT TO MODIFY THE AUTHORITY OF DEPARTMENT OF REVENUE LAW ENFORCEMENT AGENTS, TO ALLOW THE SECRETARY OF REVENUE TO ADMINISTER THE OATH OF OFFICE TO DEPARTMENT OF REVENUE LAW ENFORCEMENT AGENTS, TO PROVIDE A CIVIL PENALTY FOR FILING A FRIVOLOUS INCOME TAX RETURN, AND TO CHANGE THE PROCEDURES FOR LAW ENFORCEMENT REPORTING ON NON-TAX-PAID UNAUTHORIZED SUBSTANCES. Amends GS 105-236.1 to allow the Secretary of Revenue to appoint Unauthorized Substances Tax Division employees to serve as revenue law enforcement officers with responsibility and subject-matter jurisdiction to enforce the excise tax on unauthorized substances. Amends GS 105-113.106 by defining (1) a "local law enforcement agency" as a municipal department, a county police department, or a sheriff's office and (2) a "state law enforcement agency" as any agency, force, department, or unit responsible for enforcing criminal laws. Adds GS 105-113.108 to require every local and state law enforcement agency to report to the Department of Revenue within 48 hours after seizing an unauthorized substance or making an arrest of an individual in possession of an unauthorized substance if no revenue stamp has been affixed to the substance. Defines unauthorized substances requiring reporting as (1) more than 42.5 grams of marijuana; (2) seven or more grams of any other controlled substance sold by weight; (3) Ten or more dosage units of any other controlled substance not sold by weight; (4) any illicit mixed beverage; (5) any illicit spirituous liquor; and (6) mash. Repeals GS 11418.1 and 114-19(b). Makes provisions regarding reporting effective December, 1, 2000, and provisions repealing existing statutes effective when the act becomes law. Makes other technical amendments.

June 7, 2000

H 1551. TAX ENFORCEMENT. Intro. 5/17/00. House amendment makes the following changes to 2nd edition. Makes technical changes only.

June 21, 2000

H 1551. TAX ENFORCEMENT. Intro. 05/17/00. Senate committee substitute makes no substantive change to 3rd edition.

June 27, 2000

H 1551. TAX ENFORCEMENT. Intro. 5/17/00. Senate amendment makes the following changes to 4th edition. Changes penalty for filing frivolous return to "up to" \$500 (was, exactly \$500).

June 28, 2000

H 1551. TAX ENFORCEMENT. Intro. 5/17/00. Senate amendment makes the following changes to 2nd edition. Makes technical changes only.