

February 26, 2001

H 232. INSURANCE REGULATORY CHARGE (=S 234). TO SET THE INSURANCE REGULATORY CHARGE FOR CALENDAR YEAR 2001. Identical to S 234, introduced 02/22/01.
Intro. by Allen.

Ref. to Insurance

GS 58

June 19, 2001

H 232. BUDGET REVENUE PROVISIONS - 2001. Intro. 2/26/01. House committee substitute makes the following changes to 1st edition. Changes title to *AN ACT TO SET THE INSURANCE REGULATORY CHARGE, THE PUBLIC UTILITY REGULATORY FEE, AND THE ELECTRIC MEMBERSHIP CORPORATION REGULATORY FEE; TO INCREASE THE NONRESIDENT FEE FOR SEARCHING PUBLIC ARCHIVES; TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE; TO ACCELERATE PAYMENT OF SALES AND UTILITY TAXES; AND TO MAKE THE BOXING COMMISSION INDEPENDENT OF GENERAL FUND SUPPORT.* Sets percentage rate to be used in calculating the insurance regulatory charge under GS 58-6-25 at 6.5% for 2001 calendar year, effective when bill becomes law. Sets percentage rate to be used in calculating the public utility regulatory fee under GS 62-302(b)(2) at 0.11% for each public utility's North Carolina jurisdictional revenues earned during each quarter that begins on or after July 1, 2001, and sets electric membership corporation regulatory fee under GS 62-302(b1) for fiscal 2001-02 at \$200,000, effective July 1, 2001. Amends GS 121-5(d) to increase maximum fee charged by Dep't of Cultural Resources for answering written inquiries from nonresidents from \$10 to \$25, effective July 1, 2001. Makes technical change to GS 105-228.90(b)(1b). Amends GS 105-163.6(b) to require employer who withholds average of less than \$100 (was, \$500) of state income taxes each month to file return and pay withheld taxes on a quarterly basis.). Amends GS 105-163.6(c) to require employer who withholds average of less than \$100 (was, \$500) but less than \$2,000 from wages each month to file return and pay withheld taxes on a monthly basis. Permits Dep't of Revenue to withhold up to \$75,000 to pay for postage, printing, and computer programming to pay to implement changes, effective July 1, 2001. Provides that it is the intent of General Assembly that revenue generated by acceleration of withholding taxes be credited to Savings Reserve Account. Accelerated payment provisions effective April 1, 2002. Requires Dep't of Revenue to offer employers option of filing and paying withheld taxes by telephone, and permits Dep't to withhold up to \$150,000 from collections to pay for postage, printing, and computer programming to implement program, effective when bill becomes law. Amends GS 105-164.16 by deleting \$20,000 each time it appears and substituting \$10,000. Amends GS 105-241(b) to require payment of state tax by electronic funds transfer for corporations required to pay federal estimated corporate income tax by that method, and to require same method for taxpayers required to pay sales tax on a semimonthly schedule. Amends GS 105-261.1 to provide semimonthly payment schedule and makes conforming change to GS 105-116(b), -120(b), and -187.43. Requires Sec'y of Revenue to review thresholds for accelerated payment of withheld taxes and report results to Revenue Laws Study Committee by April 1, 2002. Permits Dep't of Revenue to withhold up to \$75,000 for cost of postage, printing, and computer programming to implement semimonthly tax payment changes, and makes those changes effective Jan. 1, 2002. Amends GS 85D to increase scope of Boxing Comm'n regulation to include boxing, kickboxing, toughman, wrestling, and mixed martial arts matches. Amends GS 85D-3 to increase Comm'n from six to eight voting members as specified in bill. Increases fees for licenses and permits under GS 85D-6. Amends GS 85D-10 to provide for payment of expenses of Comm'n members and amends GS 85D-11 to permit hiring of executive director and staff. Amendments to Boxing Comm'n effective Jan. 1, 2002.

August 23, 2001

H 232. BUDGET REVENUE PROVISIONS. Intro. 2/26/01. Senate committee substitute makes the following changes to 2nd edition. Changes title to *AN ACT TO SET THE INSURANCE REGULATORY CHARGE, THE PUBLIC UTILITY REGULATORY FEE, AND THE ELECTRIC MEMBERSHIP CORPORATION REGULATORY FEE; TO INCREASE THE NONRESIDENT FEE FOR SEARCHING PUBLIC ARCHIVES; TO UPDATE THE REFERENCE TO THE INTERNAL*

REVENUE CODE; TO ACCELERATE PAYMENT OF WITHHOLDING TAXES; TO ACCELERATE PAYMENT OF SALES AND UTILITY TAXES; TO AUTHORIZE CERTAIN COUNTIES TO ACQUIRE PROPERTY FOR PUBLIC SCHOOLS; TO PROVIDE GENERAL ASSEMBLY OVERSIGHT OF AGENCY FEES; TO EXEMPT FROM FUEL TAX FUEL USED BY COMMUNITY COLLEGES; TO MAKE CLARIFYING CHANGES IN THE SUBSIDIARY DIVIDEND PROVISIONS; AND TO ACCELERATE PAYMENT OF LOCAL SALES AND USE TAX REVENUE TO LOCAL GOVERNMENTS. Changes percentage rate used in calculating utility regulatory fee to .1% (was, 11%). Changes effective date for change in nonresident search fee to Jan. 1, 2002 (was, July 1, 2001). Changes due date for employer to file return under GS 105-163.6(c) to 10th day of the month (was, 15th). Deletes provisions requiring Dep't to offer telefiling (Section 5.1 of previous version of the bill). Makes changes in GS 105-164.16 (sales and use tax), GS 105-116(b) and GS 105-120(b) (franchise tax), and GS 105-187.43 (piped natural gas tax) to specify provisions for payment of taxes and filing of returns on quarterly or monthly, semimonthly basis. Deletes proposed GS 105-263.1 regarding semimonthly payment schedules and incorporates some of its provisions into above-cited statutes. Deletes provisions expressing the intent that revenue generated by the efficiencies due to the changes under the law be credited to the Savings Reserve Account. Adds authorization for Revenue Laws Study Committee to study payment of franchise tax and methods by which distribution to cities can be improved. Makes section providing for payment of costs effective when it becomes law. Deletes section 7 of previous version of the bill relating to the boxing commission.

Adds new provisions as follows. Adds Bertie, Chatham, Clay, Rutherford, Transylvania, Wilson, and Yadkin counties to the coverage of GS 153A-158.1, authorizing them to acquire property for public schools. Amends GS 12-3.1 to provide that only the General Assembly has the power to authorize an agency to establish or increase a fee or charge for the rendering of any service of fulfilling or any duty to the public. Limits effectiveness of any such fee or increase unless the General Assembly has (1) approved it or (2) given the agency general authority to establish or increase the fee, and the agency has consulted with the Joint Legislative Commission on Governmental Operations about the amount and purpose of the fee. Amends statutes to provide for fuel tax exemption for community colleges, as title indicates. Increases the tax to be collected by Durham and Granville counties for the Butner Police and Fire Protection District from 20 to 30 cents for tax years beginning on or after July 1, 2001, and from 30 to 40 cents, effective for tax years beginning on or after July 1, 2002. Clarifies changes in the subsidiary dividend provisions by amending GS 105-130.5(b)(3a) and (3b) to add the phrase "net of related expenses," effective for taxable years beginning Jan. 1, 2001. Amends various statutes to provide for monthly (was, quarterly) payment of local sales and use tax to local governments, effective April 1, 2002, for amounts collected after that date.

September 6, 2001

H 232. BUDGET REVENUE PROVISIONS. Intro. 2/26/01. Senate committee substitute makes the following changes to 3rd edition. Adds the following language to the bill's title: *AUTHORIZE THE COMMISSIONER OF LABOR TO ESTABLISH CERTAIN FEES; MAKE TECHNICAL AND CLARIFYING CHANGES TO THE FRANCHISE TAX.* Repeals GS 95-105, which sets out fees to be charged by Comm'r of Insurance for elevator inspections, and 95-106, which sets out fees to be charged by comm'r for amusement device inspections. Adds new GS 95-110.5(20), permitting comm'r to establish fees, not to exceed \$200, for inspections of elevators; and adds new GS 95-111.4(19), permitting comm'r to establish fees, not to exceed \$250, for inspections of amusement devices. Amends GS 105-122(d1), regarding credits against the corporate franchise tax, to remove reference to credit claimed under GS Chapter 105, Article 4, Part 5.

Modifies proposed amendment to GS 105-163.6, so as to require monthly returns of withheld taxes from employers who withhold an average of \$250 a month (originally, \$100 a month). Changes effective date for accelerating sales and use tax distributions to local governments from July 1, 2002, to July 1, 2003.

September 11, 2001

H 232. BUDGET REVENUE PROVISIONS. Intro. 2/26/01. Senate amendment makes the following changes to 4th edition. Changes title of bill to *AN ACT TO SET THE INSURANCE*

REGULATORY CHARGE, THE PUBLIC UTILITY REGULATORY FEE, AND THE ELECTRIC MEMBERSHIP CORPORATION REGULATORY FEE; INCREASE THE NONRESIDENT FEE FOR SEARCHING PUBLIC ARCHIVES; UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE; ACCELERATE PAYMENT OF WITHHOLDING TAXES; ACCELERATE PAYMENT OF SALES AND UTILITY TAXES; AUTHORIZE CERTAIN COUNTIES TO ACQUIRE PROPERTY FOR PUBLIC SCHOOLS; PROVIDE GENERAL ASSEMBLY OVERSIGHT OF AGENCY FEES; EXEMPT FROM FUEL TAX FUEL USED BY COMMUNITY COLLEGES; MAKE CLARIFYING CHANGES IN THE SUBSIDIARY DIVIDEND PROVISIONS; AUTHORIZE THE COMMISSIONER OF LABOR TO ESTABLISH CERTAIN FEES; MAKE TECHNICAL AND CLARIFYING CHANGES TO THE FRANCHISE TAX; ACCELERATE PAYMENT OF LOCAL SALES AND USE TAX REVENUE TO LOCAL GOVERNMENTS; AND ACCELERATE PAYMENT OF THE REVENUE GENERATED BY THE STATE EXCISE TAX ON CONVEYANCES TO THE STATE AND EXEMPT PRISONS LOCATED ON LAND OWNED BY THE STATE AND BUILT PURSUANT TO A CONTRACT WITH THE STATE FROM PROPERTY TAX. Deletes provisions of bill to increase Butner taxes. Effective for amounts collected on or after July 1, 2003, amends GS 105-228.30(b) to require remittance to Dep't of Revenue of excise taxes on conveyances on a monthly rather than quarterly basis. Effective for taxes imposed for taxable years beginning on or after July 1, 2001, amends GS 105-275 to exclude from tax base a correctional facility, including construction in progress, that is located on land owned by the state and is constructed under contract with the state, and any leasehold interest in land owned by the state on which the correctional facility is located. Amends proposed new GS 95-110.5(20) to clarify that periodic inspections are *annual* periodic inspections.

October 1, 2001

SL 2001-427 (H 232). 2001 BUDGET REVENUE PROVISIONS. AN ACT TO SET THE INSURANCE REGULATORY CHARGE, THE PUBLIC UTILITY REGULATORY FEE, AND THE ELECTRIC MEMBERSHIP CORPORATION REGULATORY FEE; INCREASE THE NONRESIDENT FEE FOR SEARCHING PUBLIC ARCHIVES; UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE; ACCELERATE PAYMENT OF WITHHOLDING TAXES; ACCELERATE PAYMENT OF SALES AND UTILITY TAXES; AUTHORIZE CERTAIN COUNTIES TO ACQUIRE PROPERTY FOR PUBLIC SCHOOLS; PROVIDE GENERAL ASSEMBLY OVERSIGHT OF AGENCY FEES; EXEMPT FROM FUEL TAX FUEL USED BY COMMUNITY COLLEGES; MAKE CLARIFYING CHANGES IN THE SUBSIDIARY DIVIDEND PROVISIONS; AUTHORIZE THE COMMISSIONER OF LABOR TO ESTABLISH CERTAIN FEES; MAKE TECHNICAL AND CLARIFYING CHANGES TO THE FRANCHISE TAX; ACCELERATE PAYMENT OF LOCAL SALES AND USE TAX REVENUE TO LOCAL GOVERNMENTS; AND ACCELERATE PAYMENT OF THE REVENUE GENERATED BY THE STATE EXCISE TAX ON CONVEYANCES TO THE STATE AND EXEMPT PRISONS LOCATED ON LAND OWNED BY THE STATE AND BUILT PURSUANT TO A CONTRACT WITH THE STATE FROM PROPERTY TAX. Summarized in *Daily Bulletin* 2/26/01, 6/19/01, 8/23/01, 9/6/01, and 9/11/01. Enacted Sept. 28, 2001. Various effective dates.