

April 10, 2003

H 1011. TAXPAYER BILL OF RIGHTS. *TO PROVIDE FOR REIMBURSEMENT OF EXPENSES TO A PREVAILING TAXPAYER IN AN ADMINISTRATIVE APPEAL OR A LAWSUIT IF THE STATE WAS NOT SUBSTANTIALLY JUSTIFIED IN MAINTAINING ITS POSITION AGAINST THE TAXPAYER.* Amends GS 105-241.2 and GS 105-267 as title indicates. Effective Sept. 1, 2003.

Intro. by Blust.

Ref. to Judiciary III	GS 105
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April 29, 2003

H 1011. TAXPAYER BILL OF RIGHTS. Intro. 4/10/03. House committee substitute makes the following changes to 1st edition. Amends GS 105-241.2(b3) and GS 105-267 to authorize the Tax Review Board and a court, respectively, to award accountants' and tax advisors' fees to a prevailing taxpayer.