May 9, 2007

H 2041. WITHHOLD TAXES/UNDOCUMENTED WORKERS. Filed 5/9/07. TO REQUIRE A PAYER TO WITHHOLD STATE TAXES FROM COMPENSATION PAID TO AN UNDOCUMENTED WORKER.

Amends GS 105-163.1(1) to include in the definition of *compensation* consideration a payer pays an undocumented worker; amends GS 105-163.1(2) to include in the definition of *contractor* an undocumented worker who performs personal services in NC for compensation other than wages; and adds GS 105-163.1(12a) defining *unauthorized worker* as an unauthorized alien as defined in 8 USC 1324a(h)(3). Applies to payments made on or after January 1, 2008. **Intro. by Harrison, Glazier.** GS 105