

February 19, 2009

H 225. DELEGATE AUTHORITY RE: STAMP TAX OVERPAYMENT. Filed 2/19/09. *TO AUTHORIZE AN INITIAL REVIEW OF APPEALS FOR REFUNDS OF OVERPAYMENT OF EXCISE STAMP TAXES FOR PURPOSES OF STREAMLINING RESOLUTION.*

Amends GS 105-228.37(b) to allow the Mecklenburg Board of County Commissioners (Board) to delegate to the county's manager the authority to consider a written request by a taxpayer for a refund for overpayment of excise tax on a conveyance of interest in real estate and either grant or deny the request. Requires that if the county manager finds a refund is not due, the Board must conduct a *de novo* hearing on the request for refund. Makes a technical change. Effective for claims for refund pending on or filed after the date the act becomes law. Specifies that the act does not affect matters for which a taxpayer may appeal or has appealed to the Property Tax Commission.

Intro. by K. Alexander.

MECKLENBURG

June 16, 2009

SL 2009-110 (H 225). DELEGATE AUTHORITY REGARDING STAMP TAX OVERPAYMENT. *AN ACT TO AUTHORIZE AN INITIAL REVIEW OF APPEALS FOR REFUNDS OF OVERPAYMENT OF EXCISE STAMP TAXES FOR PURPOSES OF STREAMLINING RESOLUTION.* Summarized in *Daily Bulletin* 2/19/09. Enacted June 16, 2009. Effective June 16, 2009.