March 17, 2009

H 649. TAX INFO DISCLOSURE TO STATE TREASURER. Filed 3/17/09. TO PERMIT DISCLOSURE OF CERTAIN TAX INFORMATION OF LOCAL GOVERNMENTS TO THE DEPARTMENT OF STATE TREASURER.

Amends GS 105-259(b) to allow an officer, an employee, or an agent of the state who has access to tax information in the course of service or employment with the state to disclose the information for the purpose of furnishing the Department of State Treasurer with information it requests about whether a unit of local government has timely filed a withholding report, has been charged a penalty, or has paid a penalty, as the information may be helpful in auditing local government accounts under GS 159-34 (annual independent audit; rules and regulations) and determining compliance with the Local Government Finance Act. Effective for taxable years beginning on or after January 1, 2009.

Intro. by Fisher.

GS 105