



**NORTH CAROLINA GENERAL ASSEMBLY  
CONFERENCE REPORT  
Senate Bill 580**

S580-CRROx-45 [v.1]

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[YES] Title Change

[YES] For Committee Substitute

To: The President of the Senate  
The Speaker of the House of Representatives

The conferees appointed to resolve the differences between the Senate and the House of Representatives on Senate Bill 580, A BILL TO BE ENTITLED AN ACT TO PROVIDE FOR AUTOMATIC REINSTATEMENT OF CASES THAT WERE DISMISSED WITH LEAVE IF THOSE CASES ARE WAIVABLE, TO ALLOW FOR SERVICE OF CRIMINAL PROCESS BY A LAW ENFORCEMENT OFFICER BEFORE A MAGISTRATE EVEN WHEN THE OFFICER IS OUTSIDE THE OFFICER'S TERRITORIAL JURISDICTION, TO ADD TO THE STATUTORY DUTIES OF THE DIRECTOR OF THE ADMINISTRATIVE OFFICE OF THE COURTS, TO REPEAL THE REQUIREMENT THAT MAGISTRATES BE RESIDENTS OF THE COUNTY TO WHICH THEY ARE APPOINTED TO SERVE, TO CLARIFY WHEN A CLERK OF SUPERIOR COURT MAY RELEASE FUNDS HELD UNDER A CLAIM OF LIEN ON REAL PROPERTY, TO GRANT THE COURT THE DISCRETION TO FIND THAT DISTANCE FROM THE COURT IS GOOD CAUSE TO EXEMPT A PARTY FROM CUSTODY MEDIATION, AND TO PROVIDE THAT FEES COLLECTED BY THE DISPUTE RESOLUTION COMMISSION ARE NONREVERTING, Judiciary I Committee Substitute Adopted 6/7/11, submit the following report:

The Senate concurs in House Amendment #1, and the House and Senate agree to the following amendment:

On page 1, lines 13 – 14, by rewriting the lines to read:

"CUSTODY MEDIATION, TO PROVIDE THAT FEES COLLECTED BY THE DISPUTE RESOLUTION COMMISSION ARE NONREVERTING, AND TO MAKE CLARIFYING CHANGES TO S.L. 2011-390, FORCED COMBINATIONS.";

And on page 6, line 4 by rewriting the line to read:

"**SECTION 8.(a)** G.S. 105-130.5A, as enacted by S.L. 2011-390, is amended by adding a new subsection to read:

"(b1) Voluntary Redetermination. – In addition to the authority granted under subsection (b) of this section, if the Secretary has reason to believe that any corporation's State net income properly attributable to its business carried on in this State is not accurately reported on a separate return required by this Part because of intercompany transactions, without making a finding that those transactions lack economic substance or are not at fair market value, the Secretary and the corporation may jointly determine and agree to an alternative filing



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methodology that accurately reports State net income. The Secretary is authorized to allow any reasonable method for redetermining the corporation's State net income attributable to its business carried on in this State."

**SECTION 8.(b)** Section 8 of S.L. 2011-390 reads as rewritten:

**"SECTION 8.** Sections 1 through ~~64~~ of this act become effective ~~January 1, 2012,~~ and Sections 2 and 5 of this act apply to assessments proposed for taxable years beginning on or after that date. for taxable years beginning on or after January 1, 2012. Sections 5 and 6 of this act become effective January 1, 2012. The remainder of this act is effective when it becomes law."

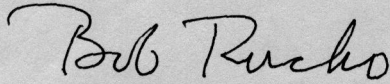
**SECTION 9.** Except as otherwise provided, this act becomes effective when it becomes law."

The conferees recommend that the Senate and the House of Representatives adopt this report.

Date Conferees approved report: September 12, 2011.

Conferees for the Senate

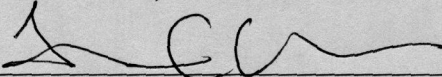
Conferees for the  
House of Representatives



Bob Rucho, Chair



Julia C. Howard, Chair

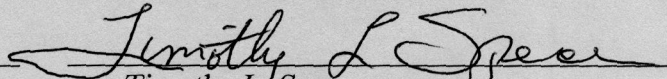


Thom Goolsby

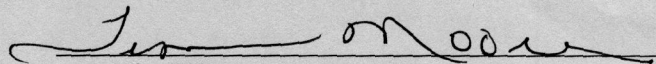


Shirley B. Randleman

Doug Berger



Timothy L. Spear



Tim Moore



Paul Stam

Submitted \_\_\_\_\_  
ADOPTED \_\_\_\_\_  
ADOPTED \_\_\_\_\_

( / )  
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Message Received \_\_\_\_\_  
Ordered Enrolled \_\_\_\_\_

