

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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SENATE BILL 523  
PROPOSED COMMITTEE SUBSTITUTE S523-PCS75322-TDx-21

Short Title: Late Filing Penalty.

(Public)

Sponsors:

Referred to:

April 1, 2013

1 A BILL TO BE ENTITLED  
2 AN ACT TO CLARIFY AND AMEND THE PENALTIES FOR A TAXPAYER'S FAILURE  
3 TO FILE A RETURN.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-236(a)(3) reads as rewritten:

6 "**§ 105-236. Penalties; situs of violations; penalty disposition.**

7 (a) Penalties. – The following civil penalties and criminal offenses apply:

8 ...

9 (3) Failure to File Return. – In case of failure to file any return on the date it is  
10 due, determined with regard to any extension of time for filing, the Secretary  
11 shall assess a penalty equal to the following:

12 a. For personal income tax imposed under Part 2 of Article 4 of this  
13 Chapter, the penalty is one hundred dollars (\$100.00).

14 b. For all other taxes, the penalty is equal to five percent (5%) of the  
15 amount of the tax if the failure is for not more than one month, with  
16 an additional five percent (5%) for each additional month, or fraction  
17 thereof, during which the failure continues, not exceeding  
18 twenty-five percent (25%) in the aggregate, or five dollars (\$5.00),  
19 whichever is the greater.aggregate.

20 ...."

21 **SECTION 2.** G.S. 105-236(a), as amended by Section 1 of this act, reads as  
22 rewritten:

23 "**§ 105-236. Penalties; situs of violations; penalty disposition.**

24 (a) Penalties. – The following civil penalties and criminal offenses apply:

25 ...

26 (4) Failure to Pay Tax When Due. – In the case of failure to pay any tax when  
27 due, without intent to evade the tax, the Secretary shall assess a penalty  
28 equal to ten percent (10%) of the ~~tax, subject to a minimum of five dollars~~  
29 ~~(\$5.00)-tax.~~ This penalty does not apply in any of the following  
30 circumstances:

31 a. When the amount of tax shown as due on an amended return is paid  
32 when the return is filed.

33 b. When the Secretary proposes an assessment for tax due but not  
34 shown on a return and the tax due is paid within 45 days after the  
35 later of the following:



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