

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE BILL 435
PROPOSED COMMITTEE SUBSTITUTE S435-PCS25230-TU-11

Short Title: Business Court Amendment.

(Public)

Sponsors:

Referred to:

March 26, 2015

1 A BILL TO BE ENTITLED
2 AN ACT TO AMEND THE LAW GOVERNING THE NORTH CAROLINA BUSINESS
3 COURT TO PROVIDE THAT A TAX CONTESTATION CASE MUST INVOLVE AN
4 AMOUNT IN CONTROVERSY OF AT LEAST TEN THOUSAND DOLLARS IN
5 ORDER TO BE DESIGNATED A MANDATORY COMPLEX BUSINESS CASE.

6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** G.S. 7A-45.4(b) reads as rewritten:

8 "(b) The following actions shall be designated as mandatory complex business cases:

9 (1) An action ~~involving~~ in which the amount in controversy computed in
10 accordance with G.S. 7A-243 is at least ten thousand dollars (\$10,000) and
11 which involves a material issue related to tax law that has been the subject of
12 a contested tax case for which judicial review is requested under
13 G.S. 105-241.16, or a civil action under G.S. 105-241.17 containing a
14 constitutional challenge to a tax statute, shall be designated as a mandatory
15 complex business case by the petitioner or plaintiff.

16"

17 **SECTION 2.** G.S. 105-241.16 reads as rewritten:

18 "**§ 105-241.16. Judicial review of decision after contested case hearing.**

19 A taxpayer aggrieved by the final decision in a contested case commenced at the Office of
20 Administrative Hearings may seek judicial review of the decision in accordance with Article 4
21 of Chapter 150B of the General Statutes. Notwithstanding G.S. 150B-45, a petition for judicial
22 review must be filed in the Superior Court of Wake County and in accordance with the
23 procedures for a mandatory business case set forth in G.S. 7A-45.4(b) through ~~(f)~~ (f) if the
24 amount in controversy computed in accordance with G.S. 7A-243 is at least ten thousand
25 dollars (\$10,000). Before filing a petition for judicial review, a taxpayer must pay the amount
26 of tax, penalties, and interest the final decision states is due. A taxpayer may appeal a decision
27 of the Business Court to the appellate division in accordance with G.S. 150B-52."

28 **SECTION 3.** This act becomes effective October 1, 2015, and applies to actions
29 commenced on or after that date.



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