

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

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SENATE BILL DRS35147-LH-96A (03/13)

Short Title: Violation of Tax Law/Venue. (Public)

Sponsors: Senators Meredith, Britt, and Bishop (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT PROVIDING THAT THE SITUS OF TAX LAW VIOLATIONS IS IN THE  
3 COUNTY WHERE THE CHARGED OFFENSE OCCURRED AND THE DISTRICT  
4 ATTORNEY HAS SOLE JURISDICTION TO PROSECUTE VIOLATIONS OF TAX  
5 LAW.

6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** G.S. 15A-132 reads as rewritten:

8 "**§ 15A-132. Concurrent venue.**

9 (a) If acts or omissions constituting part of the commission of the charged offense  
10 occurred in more than one county, each county has concurrent venue.

11 (b) If charged offenses which may be joined in a single criminal pleading under  
12 G.S. 15A-926 occurred in more than one county, each county has concurrent venue as to all  
13 charged offenses.

14 (c) When counties have concurrent venue, the first county in which a criminal process  
15 is issued in the case becomes the county with exclusive venue.

16 (d) If acts or omissions constitute a violation of a tax law, the county where the charged  
17 offense occurred shall have exclusive venue."

18 **SECTION 2.** G.S. 105-236 reads as rewritten:

19 "**§ 105-236. Penalties; situs of violations; penalty disposition.**

20 ...

21 (b) Situs. – Violation of a tax law is considered an act committed in the county where  
22 the charged offense occurred. Violation of a tax law shall not be considered an act committed  
23 in part at the office of the Secretary in Raleigh. The District Attorney shall have sole  
24 jurisdiction to prosecute violations of tax law, but the Attorney General shall have concurrent  
25 jurisdiction in such prosecutions if the District Attorney requests, in writing, that the Attorney  
26 General prosecute the violation. The certificate of the Secretary that a tax has not been paid, a  
27 return has not been filed, or information has not been supplied, as required by law, is prima  
28 facie evidence that the tax has not been paid, the return has not been filed, or the information  
29 has not been supplied.

30 ...."

31 **SECTION 3.** This act becomes effective December 1, 2017, and applies to  
32 offenses committed on or after that date.



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