

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

FILED SENATE
Mar 29, 2017
S.B. 524
PRINCIPAL CLERK

S

D

SENATE BILL DRS35230-MC-131 (03/17)

Short Title: Department of Revenue Registration Act. (Public)

Sponsors: Senator Rabin (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO REQUIRE ALL LICENSING BOARDS, BUSINESSES, COMMISSIONS, AND
3 SIMILAR ENTITIES TO REGISTER WITH THE DEPARTMENT OF REVENUE.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. Chapter 105 of the General Statutes is amended by adding a new
6 Subchapter to read:

7 **"SUBCHAPTER XI. REGISTRATION.**

8 **"§ 105-700. Registration.**

9 (a) Definitions. – The following definitions apply in this section:

10 (1) Business. – A taxpayer, other than an individual.

11 (2) Commission. – Any board, commission, council, committee, task force,
12 authority, or similar public body, however denominated, created by statute,
13 executive order, or otherwise, including those bodies that have only advisory
14 authority.

15 (3) Covered entity. – A business, commission, or occupational licensing board.

16 (4) Department. – Defined in G.S. 105-228.90.

17 (5) Individual. – Defined in G.S. 105-153.3.

18 (6) Occupational licensing board. – Defined in G.S. 93B-1.

19 (7) Secretary. – Defined in G.S. 105-228.90.

20 (8) Taxpayer. – Defined in G.S. 105-228.90.

21 (b) Registration. – A covered entity shall file a registration statement with the Secretary.
22 The form of the registration shall be prescribed by the Secretary, shall be filed electronically,
23 and shall include the registrant's name, complete address, telephone number, and any other
24 information the Secretary may require. A covered entity shall electronically file an amended
25 registration form with the Secretary no later than 10 business days after any change in the
26 information supplied in the last filed registration. Each supplementary registration shall include
27 a complete statement of the information that has changed. Each registration required under this
28 Subchapter shall be effective from the date of filing until January 1 of the following year. A
29 covered entity shall file a new registration after that date.

30 (c) Penalty. – The Secretary shall impose on a covered entity that fails to comply with
31 the registration requirements of this section a penalty in the amount of two hundred fifty dollars
32 (\$250.00) for the first failure and one thousand dollars (\$1,000) for each subsequent failure."

33 SECTION 2. This act is effective when it becomes law, the Secretary of Revenue
34 shall establish a registration filing system within 90 days of that date, and covered entities shall
35 file an initial registration within 120 days of that date.

