H.B. 661
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HOUSE PRINCIPAL CLERK

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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HOUSE BILL DRH40382-MC-17 (01/05)

Short Title:	Innocent Spouse Tax Relief.	(Public)
Sponsors:	Representative Boles.	
Referred to:		

A BILL TO BE ENTITLED

AN ACT TO PROVIDE TAX RELIEF FOR INNOCENT SPOUSES.

The General Assembly of North Carolina enacts:

SECTION 1. Article 9 of Subchapter I of Chapter 105 of the General Statutes is amended by adding a new section to read:

"**§ 105-249.4. Waiver for innocent spouses.**

The Secretary shall waive any tax liability, interest, or a penalty against a taxpayer for any understatement, underpayment, or equitable relief for which the taxpayer has been granted innocent spouse relief under section 6015 of the Code."

SECTION 2. This act is effective for taxable years beginning on or after January 1, 2017.