

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

H.B. 797
May 3, 2021
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH40436-MCf-175

Short Title: Delegate Tax Overpayment Refund. (Public)

Sponsors: Representative Stevens.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW THE GOVERNING BODY OF A COUNTY TO DELEGATE
3 PAYMENTS OF REQUESTS FOR REFUNDS OF CERTAIN TAXES PAID.
4 The General Assembly of North Carolina enacts:
5 SECTION 1. G.S. 105-228.37 is amended by adding a new subsection to read:
6 "(a1) Delegation. – A board of county commissioners may, by resolution, delegate to the
7 county manager, the county finance officer, or both the determination of whether to grant a
8 request for a refund of a tax paid under this Article. The request deadline and explanation
9 requirements for a request under subsection (a) of this section apply to a request under this
10 subsection. The individual to whom the determination is delegated must make a decision on the
11 requested refund within 90 days after a timely request for a refund has been filed. If the
12 determination under this subsection is that a refund is due, the refund must be processed in the
13 same manner as if granted by the board of county commissioners. If the determination under this
14 subsection is that a refund is not due, the written decision of the individual to whom the
15 determination is delegated must inform the taxpayer that the taxpayer may file a request for
16 review of the denial with the board of county commissioners pursuant to this section. The request
17 for review shall be treated as a refund request; provided that the request must be filed within six
18 months after the date of the written decision of the individual to whom the determination is
19 delegated."
20 SECTION 2. This act is effective when it becomes law.

