

REVENUE LAWS STUDY COMMITTEE AGENDA

Sen. Daniel Clodfelter

Rep. Paul Luebke

**Wednesday, January 19, 2011
Room 544, Legislative Office Building
9:30 a.m.**

- I. Approval of Minutes from January 5, 2011 Meeting**
- II. Briefing on Recent Cases**
 - **Amazon.com v. NC Dept. of Revenue** (October, 2010)
 - **Amazon.com v. New York State Dept. of Taxation & Finance** (November, 2010)
 - **Delhaize America, Inc. v. NC Dept. of Revenue** (January 2011)
– Greg Roney, Research Division
- III. Legislative Proposals**
 - **#1: IRC Update**
Cindy Avrette, Research Division
Jonathan Tart, Fiscal Research Division
 - **#2: Business Entity Changes for Present-Use Value Taxation**
Martha Walston, Fiscal Research Division
 - **#3: Revenue Laws Technical, Clarifying, and Administrative Changes**
Trina Griffin, Research Division
- IV. Approval of Committee Proceedings (no legislative proposals)**
 - **No Delay of Tax Refunds**
 - **Department-Initiated Tax Refunds**
 - **Status of Rulemaking for Forced Combinations**
 - **Central Appraisal of Wireless Companies**
 - **Industry-Specific Apportionment Formulas**
- V. Approval of Draft Report**
- VI. Adjournment**