

# **REVENUE LAWS STUDY COMMITTEE AGENDA**

Sen. Daniel Clodfelter

Rep. Paul Luebke

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**Wednesday, January 5, 2011  
Room 544, Legislative Office Building  
9:30 a.m.**

- I. Approval of Minutes from December 1, 2010 Meeting**
- II. Overview of the Unemployment Tax**
  - Kevin Carlson, Assistant Chairman for Finance and Administration, Employment Security Commission
- III. Federal Tax Law Changes Update & Distribution of IRC Update Draft**
  - Cindy Avrette, Research Division
- IV. Central Appraisal of Wireless Companies**
  - Martha Walston, Fiscal Research Division
- V. Industry-Specific Apportionment Formulas: Telephone**
  - Lennie Collins, Director of Corporate, Excise, and Insurance Tax, Department of Revenue
- VI. History and Background of Present-Use Value Program**
  - David Baker, Director of Property Tax Division, Department of Revenue
  - Comments from Interested Parties: NC Farm Bureau, NC Association of County Commissioners, Tax Assessors
- VII. Department-Initiated Tax Refunds: Follow Up**
  - Trina Griffin, Research Division
- VIII. Technical, Clarifying, and Administrative Changes – Part II**
  - Trina Griffin, Research Division
- IX. Adjournment**

**Next Meeting Date: Wednesday, January 19, 2011  
in Room 544, LOB, at 9:30 a.m.**