



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT

Bill

AMENDMENT NO. _____
(to be filled in by
Principal Clerk)

U-ASV-49 [v.2]

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Amends Title [NO]
Draft

Date _____, 2018

Rep./Sen. _____

1 moves to amend the bill on page #, lines xx-xx, by rewriting the lines to read:

2
3 "SECTION 6.11. G.S. 105-163.7 reads as rewritten:

4 **§ 105-163.7. Statement to employees; information to Secretary.**

5 ...

6 (b) ~~Report-Informational Return~~ to Secretary. – Every employer shall annually file an
7 ~~annual report~~ informational return with the Secretary that contains the information given on each
8 of the employer's written statements to an employee. The Secretary may require additional
9 information to be included on the ~~report, informational return,~~ provided the Secretary has given
10 a minimum of 90 days' notice of the additional information required. The ~~annual report~~
11 informational return is due on or before January 31 of the succeeding year and must be filed in
12 an electronic format as prescribed by the Secretary. If the employer terminates its business or
13 permanently ceases paying wages during the calendar year, the informational return must be filed
14 within 30 days of the last payment of remuneration. The Secretary may, upon a showing of good
15 cause, waive the electronic submission requirement. The report-informational return required by
16 this subsection is in lieu of the report required by G.S. 105-154.

17 ...

18 (d) Deduction Disallowance. – The Secretary may request a person who fails to timely
19 file statements of payment to another person with respect to wages, dividends, rents, or interest
20 paid to that person to file the statements by a certain date. If the payer fails to file the statements
21 by that date, and in addition to any applicable penalty under G.S. 105-236, the amounts claimed
22 on the payer's income tax return as deductions for salaries and wages, or rents or interest shall be
23 disallowed to the extent that the payer failed to comply with the Secretary's request with respect
24 to the statements."

25 SECTION 6.12. G.S. 105-251.2 reads as rewritten:

26 "**§ 105-251.2. Compliance ~~information requests~~ informational returns.**

27 (a) Occupational Licensing Board. – An occupational licensing board must give
28 information to the Secretary when the Secretary requests the information. The Secretary may not
29 request the information more than one time per calendar year. The Secretary may request the
30 board to provide on a return, a report, or otherwise, a licensee's name, license number, tax
31 identification number, business address, and any other information pertaining to the licensee in
32 possession of the board that the Secretary deems necessary to determine the licensee's compliance



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1 with this Chapter. For purposes of this subsection, the term "occupational licensing board" has
2 the same meaning as defined in G.S. 93B-1.

3 (b) Alcohol Vendor. – An alcohol vendor must give information to the Secretary when
4 the Secretary requests the information. The Secretary may not request the information more than
5 one time per calendar year. The Secretary may request the alcohol vendor to provide on a return,
6 a report, or otherwise, for a permittee to which the alcohol vendor provides alcohol, a permittee's
7 name, license number, and business address and any other information pertaining to the permittee
8 in possession of the alcohol vendor that the Secretary deems necessary to determine the
9 ~~permittee's~~ permittee's compliance with this Chapter. This subsection applies to the following
10 alcohol vendors:

11 (1) An ABC store in the ABC system, as defined in G.S. 18B-101.

12 (2) A wine wholesaler, as defined in G.S. 18B-1201.

13 (3) A wholesaler, as defined in G.S. 18B-1301.

14 (4) The holder of an unfortified winery permit, a fortified winery permit, a
15 brewery permit, or a distillery permit under G.S. 18B-1100.

16 (c) Payment Settlement Entity. – For any year in which a payment settlement entity is
17 required to make a return pursuant to section 6050W of the Code, the entity shall submit the
18 information in the return to the Secretary at the time the return is made. For purposes of this
19 subsection, the term "payment settlement entity" has the same meaning as provided in section
20 6050W of the Code.

21 (d) Electronic Format. – All reports submitted to the Department of Revenue under this
22 section shall be in an electronic format as ~~requested~~ prescribed by the Secretary. ~~Any report not~~
23 ~~timely filed under this section is subject to a penalty of one thousand dollars (\$1,000).~~

24 **SECTION 6.12.1.** G.S. 105-236(a) reads as rewritten:

25 **"§ 105-236. Penalties; situs of violations; penalty disposition.**

26 (a) Penalties. – The following civil penalties and criminal offenses apply:

27 ...

28 (10) ~~Failure to File~~ Penalties Regarding Informational Returns. – The following
29 penalties apply with regard to an informational return required by Article 4A,
30 5, 9, 36C, or 36D of this Chapter:

31 a. Repealed by Session Laws 1998-212, s. 29A.14(m), effective January
32 1, 1999.

33 b. ~~The Secretary may request a person who fails to file timely statements~~
34 ~~of payment to another person with respect to wages, dividends, rents,~~
35 ~~or interest paid to that person to file the statements by a certain date.~~
36 ~~If the payer fails to file the statements by that date, the amounts~~
37 ~~claimed on the payer's income tax return as deductions for salaries and~~
38 ~~wages, or rents or interest shall be disallowed to the extent that the~~
39 ~~payer failed to comply with the Secretary's request with respect to the~~
40 ~~statements.~~

41 c. For failure to file with the Secretary ~~an informational return required~~
42 ~~by Article 4A, 36C, or 36D of this Chapter~~ by the date the return is
43 due, ~~there shall be assessed~~ the Secretary shall assess a penalty of fifty

