

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

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HOUSE BILL 661

Short Title: Innocent Spouse Tax Relief. (Public)

Sponsors: Representative Boles.

*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

Referred to: Finance

April 11, 2017

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE TAX RELIEF FOR INNOCENT SPOUSES.

3 The General Assembly of North Carolina enacts:

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

6 "**§ 105-249.4. Waiver for innocent spouses.**

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

10 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
11 2017.

