

NORTH CAROLINA GENERAL ASSEMBLY
1975 SESSION

CHAPTER 979
HOUSE BILL 1291

AN ACT TO CHANGE THE QUARTERLY SYSTEM OF REMITTING STATE
PERSONAL INCOME TAX WITHHELD BY EMPLOYERS TO A MONTHLY
SYSTEM FOR LARGE EMPLOYERS AND TO PROVIDE FOR UNIFORM MONTHLY
FILING DATES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-163.6, as the same appears in the 1975 Cumulative Supplement to Volume 2D of the General Statutes, is amended as follows:

(a) by rewriting the last sentence of subsection (b) to read as follows: "Such returns and payments to the Secretary by transient employers shall be made on or before the 15th day of the month following the month for which such amounts were deducted and withheld from the wages of his employees."

(b) by rewriting the last sentence of subsection (c) to read as follows: "Such returns and payments to the Secretary by employers engaged in such seasonal business shall be made on or before the 15th day of the month following the month for which such amounts were deducted and withheld from the wages of his employees."

(c) by substituting the word "subsection" for the word "section" as the same appears in the last sentence of subsection (f).

(d) by redesignating subsections (d), (e) and (f) as subsections (e), (f) and (g) respectively, and

(e) by inserting a new subsection (d), immediately following subsection (c) to read as follows:

"(d) Notwithstanding any of the other provisions of this section, every employer required to deduct and withhold under the provisions of G.S. 105-163.2 an average of three thousand dollars (\$3,000) or more per month during the preceding calendar year (or during so much of such year as he paid wages) and every employer who begins paying wages during a calendar year and whose liability to deduct and withhold under G.S. 105-163.2 can reasonably be expected to average three thousand dollars (\$3,000) or more per month in that calendar year, shall make returns and pay over to the Secretary each month the amounts required to be withheld under G.S. 105-163.2. Returns and payments to the Secretary by such employers shall be made on or before the 15th day of the month following the month for which such amounts were required to be withheld from the wages of employees.

When an employer has become subject to the requirements of this subsection, he shall continue to make returns and payments to the Secretary on that basis. However, an employer required under the provisions of this subsection to file monthly returns who, in a later calendar year, is required to deduct and withhold under G.S. 105-163.2 an average of less than three thousand dollars (\$3,000) per month may make application to the Secretary for authority to use the quarterly basis for filing and making payments. Such authority, when granted, shall be in writing, shall commence on a date set by the Secretary, and shall continue until the Secretary, in the exercise of his discretion, shall revoke it in writing, effective on a date set by him."

Sec. 2. This act shall become effective on October 1, 1976.

In the General Assembly read three times and ratified, this the 14th day of May, 1976.