

GENERAL ASSEMBLY OF NORTH CAROLINA
1991 SESSION

CHAPTER 10
HOUSE BILL 24

AN ACT TO CONSOLIDATE THE LAWS CONCERNING REPORTS BY THE
DEPARTMENT OF REVENUE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-256 reads as rewritten:

"§ 105-256. ~~Preparation and publication of statistics.~~ Reports prepared by Secretary of Revenue.

(a) Reports. – The Secretary of Revenue shall ~~biennially, or more frequently if he so desires,~~ prepare and publish ~~reasonably available statistics dealing with the operation of this Subchapter and Subchapter V,~~ the following:

- (1) At least every two years, statistics concerning taxes imposed by this Chapter, including amounts collected, classifications of taxpayers, ~~income and exemptions,~~ geographic distribution of taxes, and such other facts as are ~~deemed considered~~ pertinent and valuable.
- (2) At least every two years, a tax expenditure report that lists the tax expenditures made by a provision in this Chapter other than a provision in Subchapter II and, when possible to do without impairing other duties of the Secretary or the Department of Revenue, the amount by which revenue is reduced by each expenditure. A 'tax expenditure' is an exemption, an exclusion, a deduction, an allowance, a credit, a refund, a preferential tax rate, or another device that reduces the amount of tax revenue that would otherwise be available to the State.
- (3) As often as required, a report that is not listed in this subsection but is required by another law.
- (4) As often as the Secretary determines is needed, other reports concerning taxes imposed by this Chapter.

(b) Information. – The Secretary of Revenue may require a unit of State or local government to furnish the Secretary statistical information the Secretary needs to prepare a report under this section. Upon request of the Secretary, a unit of government shall submit statistical information on one or more forms provided by the Secretary.

(c) Distribution. – The Secretary of Revenue shall distribute reports prepared by the Secretary as follows without charge:

- (1) Five copies to the Division of State Library of the Department of Cultural Resources, as required by G.S. 125-11.7.

- (2) Five copies to the Legislative Services Commission for the use of the General Assembly.
- (3) Upon request, one copy to each entity and official to which a copy of the reports of the Appellate Division of the General Court of Justice are furnished under G.S. 7A-343.1.
- (4) Upon request, one copy to each member of the General Assembly.

The Secretary of Revenue may charge a person not listed in this subsection a fee for a report prepared by the Secretary in an amount that covers publication or copying costs and mailing costs."

Sec. 2. G.S. 105-257 reads as rewritten:

"§ 105-257. ~~Report to General Assembly on tax system.~~ Department may charge fee for report or other document.

~~The Secretary of Revenue shall biennially make report to the General Assembly, making such recommendations as he may consider useful in improving the tax laws and systems of this State.~~ may charge a fee for a report or another document in an amount that covers copying or publication costs and mailing costs."

Sec. 3. Article 37 of Subchapter VI of Chapter 105 of the General Statutes, G.S. 119-24, and G.S. 147-88 are repealed.

Sec. 4. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 20th day of March, 1991.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives