

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 306

Short Title: Military Tax Filing Extension.

(Public)

Sponsors: Representatives Hurley; Albertson, Barbee, Bowman, Brown, Church, N.J. Crawford, DeVane, Diamont, Dockham, Flaherty, Foster, Gardner, Gottovi, Grady, Gray, Jeffus, Jeralds, Jones, Jordan, Lutz, McAllister, McLawhorn, Mercer, Privette, Redwine, Rogers, Russell, Smith, Stamey, Stewart, and Wood.

Referred to: Finance.

March 25, 1991

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN ADDITIONAL 180-DAY PERIOD FOR DEPLOYED ARMED FORCES PERSONNEL TO FILE TAX RETURNS, AND TO PROVIDE FOR INTEREST TO BE PAID BY THE STATE ON REFUNDS DUE THESE PERSONNEL FROM APRIL 15 UNTIL THE REFUND IS PAID.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-249.2 reads as rewritten:

"§ 105-249.2. State taxes owed by members of armed forces; no interest or penalty to accrue while in combat zone.

Whenever any tax imposed by the State under the provisions of this Chapter is owed by any member of the armed forces of the United States who is serving in a combat zone, as the same is hereinafter defined, zone or who is hospitalized as a result of wounds, disease or injury incurred by serving in a combat zone during a period of induction, there shall be no interest or penalty assessed for taxes due (i) during the period in which ~~such~~ the member of the armed forces is in ~~such~~ the combat zone, or is hospitalized as a result of the wounds, disease or injury ~~incurred while serving in such combat zone.~~ and (ii) during a period of 180 days after the member departs from the combat zone or is discharged from hospitalization as a result of the wounds, disease, or injury.

If a member of the armed forces is required to file an income tax return while the member is serving in a combat zone or is hospitalized as a result of wounds, disease, or injury incurred by serving in a combat zone during a period of induction, and the

1 member files the return within 180 days after departing from the combat zone or being
2 discharged from the hospitalization, then the return is deemed to have been filed by the
3 date set under G.S. 105-155 for filing the return. Notwithstanding any other provision
4 of this Chapter, interest on a refund due on such a return shall be computed at the rate
5 established in G.S. 105-241.1(i) for assessments and shall be paid from the date set
6 under G.S. 105-155 for filing the return until the refund is made.

7 Combat zone is hereby defined as an area which the President of the United States
8 by executive order has designated as an area in which the armed forces of the United
9 States are, or have been, engaged in combat. The provisions of this section shall apply
10 to any month or months during any part of which such member of the armed services
11 served in a combat zone during an induction period; except that this section shall not
12 apply for any month during any part of which there was no combat activities in the
13 combat zone."

14 Sec. 2. This act becomes effective retroactively as of August 6, 1990.