

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1997

SESSION LAW 1998-178
SENATE BILL 1228

AN ACT TO ENHANCE THE CRIMINAL PROVISIONS FOR TAX VIOLATIONS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-236(7) reads as rewritten:

"(7) Attempt to Evade or Defeat Tax. – Any person who willfully attempts, or any person who aids or abets any person to attempt in any manner to evade or defeat a tax or its payment, shall, in addition to other penalties provided by law, be guilty of a ~~Class I felony which may include a fine up to twenty five thousand dollars (\$25,000).~~ Class H felony."

Section 2. G.S. 105-236(9a) reads as rewritten:

"(9a) Aid or Assistance. – Any person, pursuant to or in connection with the revenue laws, who willfully aids, assists in, procures, counsels, or advises the preparation, presentation, or filing of a return, affidavit, claim, or any other document that the person knows is fraudulent or false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present or file the return, affidavit, claim, or other document, shall be guilty of a ~~Class I felony which may include a fine up to ten thousand dollars (\$10,000).~~ Class H felony."

Section 3. This act becomes effective December 1, 1998, and applies to offenses occurring on or after that date.

In the General Assembly read three times and ratified this the 29th day of September, 1998.

s/ Marc Basnight
President Pro Tempore of the Senate

s/ Harold J. Brubaker
Speaker of the House of Representatives

s/ James B. Hunt, Jr.
Governor

Approved 3:14 p.m. this 8th day of October, 1998