



1           **SECTION 3.** G.S. 105-290(d) reads as rewritten:

2   "**§ 105-290. Appeals to Property Tax Commission.**

3       ...

4       (d)   Witnesses and Documents. – Upon its own motion or upon the request of any  
5 party to an appeal, the Property Tax Commission, or any member of the Commission, or  
6 any employee of the Department of Revenue so authorized by the Commission shall  
7 examine witnesses under oath administered by any member of the Commission or any  
8 employee of the Department so authorized by the Commission, and examine the  
9 documents of any person if there is ground for believing that information contained in  
10 such documents is pertinent to the decision of any appeal pending before the  
11 Commission, regardless of whether such person is a party to the proceeding before the  
12 Commission. Witnesses and documents examined under the authority of this subsection  
13 (d) shall be examined only after service of a subpoena as provided in subdivision (d)(1),  
14 below. The travel expenses of any witness subpoenaed and the cost of serving any  
15 subpoena shall be borne by the party that requested the subpoena.

16           (1)   The Property Tax Commission, a member of the Commission, or any  
17 employee of the Department of Revenue authorized by the  
18 Commission, is authorized and empowered to subpoena witnesses and  
19 to subpoena documents upon a subpoena to be signed by the chairman  
20 of the Commission directed to the witness or witnesses or to the person  
21 or persons having custody of the documents sought. Subpoenas issued  
22 under this subdivision may be served by any officer authorized to  
23 serve subpoenas.

24           (2)   Any person who shall willfully fail or refuse to appear, to produce  
25 subpoenaed documents in response to a subpoena, or to testify as  
26 provided in this subsection (d) shall be guilty of a Class 1  
27 misdemeanor.

28           (3)   Upon a motion, the Property Tax Commission, or a member of the  
29 Commission may quash a subpoena if, after a hearing, the Commission  
30 finds any of the following:

- 31           a.   The subpoena requires the production of evidence that does not  
32           relate to a matter in issue.  
33           b.   The subpoena fails to describe with sufficient particularity the  
34           evidence required to be produced.  
35           c.   The subpoena is subject to being quashed for any other reason  
36           sufficient in law."

37           **SECTION 4.** G.S. 105-290 is amended by adding a new subsection to read:

38       "(d1) Hearing on Motion to Quash Subpoena; Appeal. – A hearing on a motion to  
39 quash a subpoena pursuant to subdivision (d)(3) of this section shall be heard at least 10  
40 days prior to the hearing for which the subpoena was issued. The denial of a motion to  
41 quash a subpoena is subject to immediate judicial review in the Superior Court of Wake  
42 County or in the superior court of the county where the person subject to the subpoena  
43 resides."

44           **SECTION 5.** G.S. 150B-39(c) reads as rewritten:

1 "§ 150B-39. Depositions; discovery; subpoenas.

2 ...

3 (c) In preparation for, or in the conduct of, a contested case subpoenas may be  
4 issued and served in accordance with G.S. 1A-1, Rule 45. Upon a motion, the agency  
5 may quash a subpoena if, upon a hearing, the agency finds that the evidence, the  
6 production of which is required, does not relate to a matter in issue, the subpoena does  
7 not describe with sufficient particularity the evidence the production of which is  
8 required, or for any other reason sufficient in law the subpoena may be quashed. A  
9 hearing on a motion to quash a subpoena pursuant to this subsection shall be heard at  
10 least 10 days prior to the hearing for which the subpoena was issued. The denial of a  
11 motion to quash a subpoena is subject to immediate judicial review in the Superior  
12 Court of Wake County or in the superior court of the county where the person subject to  
13 the subpoena resides. Witness fees shall be paid by the party requesting the subpoena to  
14 subpoenaed witnesses in accordance with G.S. 7A-314. However, State officials or  
15 employees who are subpoenaed shall not be entitled to any witness fees, but they shall  
16 receive their normal salary and they shall not be required to take any annual leave for  
17 the witness days. Travel expenses of State officials or employees who are subpoenaed  
18 shall be reimbursed as provided in G.S. 138-6."

19 **SECTION 6.** This act is effective when it becomes law.