GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE BILL 269

Short Title:	Delegate Authority Re: Stamp Tax Overpayment. (Local)
Sponsors:	Senator Clodfelter.
Referred to:	Finance.

February 24, 2009

1   A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE AN INITIAL REVIEW OF APPEALS FOR REFUNDS OF
3   OVERPAYMENT OF EXCISE STAMP TAXES FOR PURPOSES OF STREAMLINING
4   RESOLUTION.
5 The General Assembly of North Carolina enacts:
6   **SECTION 1.** This act applies to Mecklenburg County only.
7   **SECTION 2.** G.S. 105-228.37(b) reads as rewritten:
8   "(b)   Hearing by County. – A board of county commissioners may delegate to a county
9 manager the authority to consider written requests for a refund filed in accordance with
10 subsection (a) of this section and the authority to either grant or deny such requests. If the
11 county manager decides that the refund requested is due, the county must refund the county's
12 portion of the overpayment, together with any applicable interest, to the taxpayer. If the county
13 manager finds that the refund requested is not due, the board of county commissioners must
14 conduct a de novo hearing on a request for refund in accordance with the procedures that apply
15 to a hearing held by a board of equalization and review on an appeal concerning the listing or
16 appraisal of property. If the board decides that a refund is due, it the county must refund the
17 county's portion of the overpayment, together with any applicable interest, to the taxpayer. If
18 the board finds that no refund is due, the written decision of the board must inform the taxpayer
19 that the taxpayer may appeal the decision to the Property Tax Commission."
20   **SECTION 3.** This act is effective when it becomes law. The procedures for review
21 of disputed tax matters enacted by this act apply to claims for refund pending on or filed on or
22 after the effective date of this act. This act does not affect matters for which a taxpayer may
23 appeal or has appealed to the Property Tax Commission.