

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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SENATE DRS15148-SV-9 (03/11)

Short Title: Taxpayer Action if No DOR Determination. (Public)

Sponsors: Senator Clodfelter.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT FAILURE BY THE DEPARTMENT OF REVENUE TO
ISSUE A FINAL DETERMINATION WITHIN THE REQUIRED TIME IS GROUNDS
FOR A TAXPAYER TO SEEK A COURT ORDER COMPELLING THE ISSUANCE OF
THE FINAL DETERMINATION.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-241.14(c) reads as rewritten:

"(c) Time Limit. – The process set out in G.S. 105-241.13 for reviewing and attempting to resolve a proposed denial of a refund or a proposed assessment must conclude, and a final determination must be issued within nine months after the date the taxpayer files a request for review. The Department and the taxpayer may extend this time limit by mutual agreement. Failure to issue a notice of final determination within the required time does not affect the validity of a proposed denial of a refund or proposed ~~assessment~~-assessment, but it is grounds under G.S. 150B-44 for a taxpayer to seek a court order compelling the Department to issue a notice of final determination."

SECTION 2. This act is effective when it becomes law.

