CHAPTER 105

ARTICLE 4A - WITHHOLDING; ESTIMATED INCOME TAX FOR INDIVIDUALS

N.C.G.S. § 105-163.8.

Liability of withholding agents.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2021-180, s. 42.13A(e) — sixth act in the lineage	21 September 2026, 03:01 UTC	33dd7acd317ae69bc8a5d4a4 - 0c1a699a14a0ac402e5bed36 - c861119db9b33fa7

§ 105-163.8(a) A withholding agent who withholds the proper amount of income taxes under this Article and pays the withheld amount to the Secretary is not liable to any person for the amount paid. A withholding agent who fails to withhold the proper amount of income taxes or pay the amount withheld to the Secretary is liable for the amount of tax not withheld or not paid. A withholding agent who fails to withhold the amount of income taxes required by this Article or who fails to pay withheld taxes by the due date for paying the taxes is subject to the penalties provided in Article 9 of this Chapter.

§ 105-163.8(b) Repealed by Session Laws 1998-212, s. 29A.14(g), effective January 1, 1999.

§ 105-163.8(c) If a withholding agent fails to file a return and pay the tax due under this Article or files a grossly incorrect or false or fraudulent return, the Secretary must estimate the tax due and assess the withholding agent based on the estimate.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

6 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

TICK HEIGHT = ACTS IN THAT YEAR   DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER

01	1959	c. 1259, s. 1	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1973	1989 (Reg. Sess., 1990), c. 945, s. 12	AMENDED
04	1997	S.L. 1997-109, s. 2	AMENDED
05	1998	S.L. 1998-212, s. 29A.14(g)	AMENDED
06	2021	S.L. 2021-180, s. 42.13A(e)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-163.8 (2021).

PINPOINT

N.C. Gen. Stat. § 105-163.8(a) (2021).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1959, c. 1259, s. 1; 1973, c. 476, s. 193; 1989 (Reg. Sess., 1990), c. 945, s. 12; 1997-109, s. 2; 1998-212, s. 29A.14(g); 2021-180, s. 42.13A(e).)

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