CHAPTER 105

ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-249.2.

Due date extended and penalties waived for certain military personnel or persons af - fected by a presidentially declared disaster.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2023-12, s. 1.7(a) — ninth act in the lineage	21 September 2026, 05:38 UTC	15773e40d87c64c36eb8840a - f678c7d4c959ea0e5a6bfe01 - 5a9316dadb1ab2ba

§ 105-249.2(a) Combat. - The Secretary may not assess interest or a penalty against a taxpayer for any period that is disregarded under section 7508 of the Code in determining the taxpayer's liability for a federal tax. A taxpayer is granted an extension of time to file a return or take another action concerning a State tax for any period during which the Secretary may not assess interest or a penalty under this section.

§ 105-249.2(b) Disaster. - The penalties in G.S. 105-236(a)(2), (3), (4), and (10)c. may not be assessed for any period in which the time for filing a federal return or report or for paying a federal tax is extended under section 7508A of the Code because of a presidentially declared disaster. The extension of time granted by the Internal Revenue Service under section 7508A of the Code only applies to the corresponding State tax return or payment. For State returns and payments without a corresponding federal return and payment, the extension granted for individual income tax returns and payments by the Internal Revenue Service under section 7508A of the Code applies. For the purpose of this section, "presidentially declared disaster" has the same meaning as in section 1033(h)(3) of the Code.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

9 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	1967	c. 706, s. 1	ENACTED
02	1991	c. 439, s. 1	AMENDED
03	1991	1991 (Reg. Sess., 1992), c. 922, s. 10	AMENDED
04	2001	S.L. 2001-87, s. 1	AMENDED
05	2001	S.L. 2001-414, s. 24	AMENDED
06	2006	S.L. 2006-162, s. 18	AMENDED
07	2008	S.L. 2008-187, s. 16	AMENDED
08	2022	S.L. 2022-13, s. 5.5(a)	AMENDED
09	2023	S.L. 2023-12, s. 1.7(a)	AMENDED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-236(a)(2), (3), (4), and (10)	(b)	*"Disaster. - The penalties in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-249.2 (2023).

PINPOINT

N.C. Gen. Stat. § 105-249.2(a) (2023).

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

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1967, c. 706, s. 1; 1991, c. 439, s. 1; 1991 (Reg. Sess., 1992), c. 922, s. 10; 2001-87, s. 1; 2001-414, s. 24; 2006-162, s. 18; 2008-187, s. 16; 2022-13, s. 5.5(a); 2023-12, s. 1.7(a).)

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