



CHAPTER 105

ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-256.

Publications prepared by Secretary of Revenue; report on fraud prevention progress.

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. 37.10 — twentieth act in the lineage	21 September 2026, 05:37 UTC	df0881038cb31f1258be1d17 - b9aca2fcd65010f4d6a28b7d - ace95d7141208c44

§ 105-256(a)

Publications. - The Secretary shall prepare and publish the following:

- (1) At least every two years, statistics concerning taxes imposed by this Chapter, including amounts collected, classifications of taxpayers, geographic distribution of taxes, and other facts considered pertinent and valuable.
- (2) At least every two years, a tax expenditure report that lists the tax expenditures made by a provision in this Chapter, other than a provision in Subchapter II, and gives an estimate of the amount by which revenue is reduced by each tax expenditure. A "tax expenditure" is an exemption, an exclusion, a deduction, an allowance, a credit, a refund, a preferential tax rate, or another device that reduces the amount of tax revenue that would otherwise be available to the State. An estimate of the amount by which revenue is reduced by a tax expenditure may be stated as ranging between two amounts if the Department does not have sufficient data to make a more specific estimate.
- (2a) By May 1 of each year, an economic incentives report that contains information on tax credits and tax refunds, itemized by credit or refund and by taxpayer, for the previous calendar year.
- (3) As often as required, a report that is not listed in this subsection but is required by another law.

- (4) As often as the Secretary determines is needed, other reports concerning taxes imposed by this Chapter.
- (5) At least once a year, a statement of the taxpayer's bill of rights, which sets forth in simple and nontechnical terms the following:
 - a. The taxpayer's right to have the taxpayer's tax information kept confidential.
 - b. The rights of a taxpayer and the obligations of the Department during an audit.
 - c. The procedure for a taxpayer to appeal an adverse decision of the Department at each level of determination.
 - d. The procedure for a taxpayer to claim a refund for an alleged overpayment.
 - e. The procedure for a taxpayer to request information, assistance, and interpretations or to make complaints.
 - f. Penalties and interest that may apply and the basis for requesting waiver of a penalty.
 - g. The procedures the Department may use to enforce the collection of a tax, including assessment, jeopardy assessment, enforcement of liens, and garnishment and attachment.
- (6) On an annual basis, a report on the quality of services provided to taxpayers through the Taxpayer Assistance Call Center, walk-in assistance, and taxpayer education. The report must be submitted to the Joint Legislative Commission on Governmental Operations and the Joint Legislative Oversight Committee on General Government.
- (7) Repealed by Session Laws 2011-330, s. 35, effective June 27, 2011.
- (8) By February 15 and August 15 of each year, a semiannual report on the Department's activities listed in this subdivision. The report must be submitted to the Joint Legislative Commission on Governmental Operations, to the Joint Legislative Oversight Committee on General Government, and to the Revenue Laws Study Committee.
 - a. Its efforts to increase compliance with the tax laws. The report must describe the Department's existing initiatives in this area as of July 1, 2006, and must estimate, by tax type and amount, the revenue expected in the fiscal year by the initiative. The report must describe any new initiative implemented since July 1, 2006, and estimate, by tax type and amount, the revenue expected in the fiscal year by the initiative.

b. Its efforts to identify and address fraud and other abuses of the voluntary tax compliance system that result in unreported and underreported tax. The report must describe the Department's long-term plan for achieving greater voluntary compliance and must summarize the steps taken since the last report and their results.

c. Its efforts to collect tax debts. The report must include a breakdown of the amount and age of tax debts collected through warning letters and by other means, must itemize collections by type of tax, must describe the Department's long-term collection plan, and must summarize the steps taken since the last report and their results.

d. Its use of the proceeds of the collection assistance fee imposed by G.S. 105-243.1.

(9) Repealed by Session Laws 2013-416, s. 18(a), effective August 23, 2013.

§ 105-256(a1)

[Fraud Prevention Progress Reports. -] Beginning March 1, 2016, and every six months thereafter, the Department of Revenue and the Government Data Analytics Center must make written progress reports to the Revenue Laws Study Committee on the following:

- (1) Prevention or reduction of the occurrence of stolen identities and refund fraud.
- (2) Elimination of fraudulent returns.
- (3) Tax compliance by business professionals and alcohol vendors.
- (4) Coordination of efforts between the Department of Revenue and the Government Data Analytics Center to identify and integrate into the Department's operations and procedures the most effective and accurate processes and scalable tools available to reduce refund fraud, payment of fraudulent returns, and business tax compliance.

§ 105-256(b)

Information. - The Secretary may require a unit of State or local government to furnish the Secretary statistical information the Secretary needs to prepare a report under this section. Upon request of the Secretary, a unit of government shall submit statistical information on one or more forms provided by the Secretary.

§ 105-256(c)

Distribution. - The Secretary shall distribute reports prepared by the Secretary as follows without charge:

- (1) Five copies to the Division of State Library of the Department of Natural and Cultural Resources, as required by G.S. 125-11.7.

- (2) Five copies to the Legislative Services Commission for the use of the General Assembly.
- (3) Upon request, one copy to each entity and official to which a copy of the reports of the Appellate Division of the General Court of Justice is furnished under G.S. 7A-343.1.
- (4) One copy of the tax expenditure report to each member of the General Assembly and, upon request, one copy of any other report to each member of the General Assembly.
- (5) One copy of the taxpayer's bill of rights to each taxpayer the Department contacts regarding determination or collection of a tax, other than by providing a tax form.
- (6) Upon request, one copy of the taxpayer's bill of rights to each taxpayer.

The Secretary may charge a person not listed in this subsection a fee for a report prepared by the Secretary in an amount that covers publication or copying costs and mailing costs.

§ 105-256(d)

Other Requirements. - The following requirements apply to the Secretary:

- (1) Repealed by Session Laws 2006-6, s. 10, effective July 1, 2007.
- (2) Escheats. - G.S. 116B-60(g) requires the Secretary to furnish information to the Escheat Fund on October 1 of each year.

§ 105-256(e)

Repealed by Session Laws 2004-124, s. 23.3(b), effective July 1, 2004.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
 20 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.

1939		1980	2021
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1939	c. 158, s. 926	ENACTED

02	1955	c. 1350, s. 8	AMENDED
03	1973	c. 476, s. 193	AMENDED
04	1991	c. 10, s. 1	AMENDED
05	1991	1991 (Reg. Sess., 1992), c. 1007, s. 16	AMENDED
06	1993	c. 433, s. 1	AMENDED
07	1993	c. 532, s. 6	AMENDED
08	2001	S.L. 2001-414, ss. 25, 26	AMENDED
09	2002	S.L. 2002-87, s. 8	AMENDED
10	2002	S.L. 2002-126, s. 22.5	AMENDED
11	2004	S.L. 2004-124, s. 23.3(b)	AMENDED
12	2006	S.L. 2006-6, s. 10	AMENDED
13	2006	S.L. 2006-66, s. 19.3(b)	AMENDED
14	2007	S.L. 2007-491, ss. 35, 36	AMENDED
15	2010	S.L. 2010-166, s. 1.21	AMENDED
16	2011	S.L. 2011-330, ss. 33(a), 35	AMENDED
17	2013	S.L. 2013-414, s. 18(a)	AMENDED
18	2015	S.L. 2015-241, s. 14.30(s)	AMENDED
19	2015	S.L. 2015-259, s. 7.3(b)	AMENDED
20	2021	S.L. 2021-180, s. 37.10	AMENDED

APPARATUS II
4 AUTHORITIES

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. 105-243.1	(a)	<i>"the collection assistance fee imposed by"</i>
G.S. 125-11.7	(c)(1)	<i>"and Cultural Resources, as required by"</i>
G.S. 7A-343.1	(c)(3)	<i>"Court of Justice is furnished under"</i>
G.S. 116B-60(g)	(d)(2)	<i>"Escheats. -"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-256 (2021).

PINPOINT

N.C. Gen. Stat. § 105-256(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

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 158, s. 926; 1955, c. 1350, s. 8; 1973, c. 476, s. 193; 1991, c. 10, s. 1; 1991 (Reg. Sess., 1992), c. 1007, s. 16; 1993, c. 433, s. 1; c. 532, s. 6; 2001-414, ss. 25, 26; 2002-87, s. 8; 2002-126, s. 22.5; 2004-124, s. 23.3(b); 2006-6, s. 10; 2006-66, s. 19.3(b); 2007-491, ss. 35, 36; 2010-166, s. 1.21; 2011-330, ss. 33(a), 35; 2013-414, s. 18(a); 2015-241, s. 14.30(s); 2015-259, s. 7.3(b); 2021-180, s. 37.10.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

