



CHAPTER 105A
ARTICLE 1 - IN GENERAL

N.C.G.S. § 105A-8.1.

Forced collection; prerequisite, State Auditor notice, State Auditor hearing, decision.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 06:17 UTC	48daed8992b7d6f86c065a71 - 17725757e95b7980012548ca - 0d148cef1cb42b8b

§ 105A-8.1(a)

Prerequisite. - The Office of the State Auditor may not submit notice of final determination of a debt to the Department for forced collection under G.S. 105A-6.1(a) until the Auditor has finally determined the debt in accordance with this section. For purposes of this section, a "finally determined" debt shall mean a debt that (i) meets the requirements of G.S. 105A-6.1(c), (ii) for which the Auditor has given notice as required by subsection (b) of this section, and (iii) for which the debtor did not file a timely request for hearing under this section, or, for which the debtor did file a timely request for hearing but a decision made after hearing determined that a debtor owed a debt, in a sum certain, to a State agency, and all appellate relief afforded the debtor for purposes of finally determining the debt under this section has been exhausted.

§ 105A-8.1(b)

Notice. - The Office of the State Auditor must send written notice to a debtor that the Auditor intends to submit the debt owed by the debtor to the Department for forced collection. At a minimum, the notice must explain (i) the basis for the State's claim to the debt, (ii) the forced debt collection remedies allowed by this Chapter, (iii) that a collection assistance fee equal to three percent (3%) of the debt will be added to the debt if it is force collected, and (iv) that the debtor has the right to contest the matter by filing a request for hearing with the Auditor, stating the time limits and procedure for requesting the hearing, and by stating that failure to request a hearing within the required time may result in forced collection of the debt.

- § 105A-8.1(c)

Auditor Hearing. - A hearing on a contested claim of the State Auditor under this section must be conducted in accordance with Article 3 of Chapter 150B of the General Statutes. A request for a hearing must be filed within 30 days after the Auditor mails the debtor notice of the proposed forced collection. A request for a hearing is considered to be filed when it is delivered for mailing with postage prepaid and properly addressed. In a hearing under this section, an issue that has previously been litigated in a court proceeding cannot be considered. A final decision on a hearing under this section may be appealed in accordance with G.S. 105A-9.
- § 105A-8.1(d)

Decision. - A decision made after a hearing under this section must determine, at a minimum, (i) whether a debt is owed to the State agency, (ii) by whom the debt is owed, and (iii) the amount of the debt. (2025-83, s. 11(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 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. 105A-6.1(a)	(a)	<i>"the Department for forced collection under"</i>
G.S. 105A-6.1(c), (ii)	(a)	<i>"that (i) meets the requirements of"</i>
G.S. 105A-9	(c)	<i>"may be appealed in accordance with"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105A-8.1 (2026).

PINPOINT

N.C. Gen. Stat. § 105A-8.1(a) (2026).

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.

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