



CHAPTER 135
ARTICLE 3B - STATE HEALTH PLAN FOR TEACHERS AND STATE EMPLOYEES

N.C.G.S. § 135-48.49.

IRC Sections 6055 and 6056 regulatory reporting.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:43 UTC	SOURCE FINGERPRINT 1e924a286621874c5df43219 - 21ce574bfee26a4f16b73ce6 - c28400c958e325f7
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The Plan shall be responsible for reporting coverage for retirees and coverage for direct bill members, except for individuals participating in Consolidated Omnibus Budget Reconciliation Act (COBRA) coverage, as required by Section 6055 of the Internal Revenue Code. The Plan shall provide employing units with access to Plan data necessary for employing units to meet filing requirements under Sections 6055 and 6056 of the Internal Revenue Code. The Plan may facilitate the availability of a reporting solution; however, the employing unit is responsible for paying all costs associated with the use of any reporting solution made available by the Plan. (2016-104, s. 7.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 135-48.49 (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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