



CHAPTER 143B
ARTICLE 10 - DEPARTMENT OF COMMERCE

N.C.G.S. § 143B-437.58.

Grant recipient to submit records.

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, 02:30 UTC	SOURCE FINGERPRINT 75c5379ebf912d84c7e560af - c5491cdef369a5875951dd1f - a2929ee18f0dd75b
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§ 143B-437.58(a) No later than March 1 of each year, for the preceding grant year, every business that is awarded a grant under this Part shall submit to the Department of Revenue an annual payroll report showing withholdings as a condition of its continuation in the grant program and identifying eligible positions that have been created during the base period that remain filled at the end of each year of the grant. Annual reports submitted to the Department of Revenue shall include social security numbers of individual employees identified in the reports. Upon request of the Committee, the business shall also submit a copy of its State and federal tax returns to the Department of Revenue. The Committee may inspect the information submitted to the Department of Revenue pursuant to this section at the Department of Revenue for purposes of award verification and calculation. Payroll and tax information, including social security numbers of individual employees and State and federal tax returns, submitted under this subsection is tax information subject to G.S. 105-259. Aggregated payroll or withholding tax information submitted or derived under this subsection is not tax information subject to G.S. 105-259. When making a submission under this section, the business must pay the Department of Revenue a fee of the greater of two thousand five hundred dollars (\$2,500) or three one-hundredths of one percent (.03%) of an amount equal to the grant less the maximum amount to be transferred pursuant to G.S. 143B-437.61. The fee is due at the time the submission is made. The Secretary of Commerce, the Secretary of Revenue, and the Director of the Office of State Budget and Management shall determine the allocation of the fee imposed by this section among their agencies. The proceeds of the fee are receipts of the agency to which they are credited.

§ 143B-437.58(b)

The Committee may require any information that it considers necessary to effectuate the provisions of this Part.

§ 143B-437.58(c) The Committee may require any business receiving a grant to submit to an audit at any time.

§ 143B-437.58(d) The reporting procedures of this section are in lieu of any other general reporting requirements relating to private entities that receive State funds. (2002-172, s. 2.1(a); 2003-416, s. 2; 2004-124, s. 32G.1(d); 2006-168, s. 1.7; 2006-264, s. 69(f); 2009-394, s. 4; 2013-360, s. 15.21(a); 2018-5, s. 15.1(f).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 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. 105-259	(a)	"subsection is tax information subject to"
G.S. 143B-437.61	(a)	"amount to be transferred pursuant to"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 143B-437.58 (2026).

PINPOINT
N.C. Gen. Stat. § 143B-437.58(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.

COLOPHON

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