CHAPTER 150B

ARTICLE 3 - ADMINISTRATIVE HEARINGS

N.C.G.S. § 150B-31.1.

Contested tax cases.

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, 03:39 UTC	84b885cf5029e639486b0bbb - 5d50d776fa687409fe42bd1e - 4939fc5b60808b79

§ 150B-31.1(a) Application. - This section applies only to contested tax cases. A contested tax case is a case involving a disputed tax matter arising under G.S. 105-241.15. To the extent any provision in this section conflicts with another provision in this Article, this section controls.

§ 150B-31.1(b) Simple Procedures. - The Chief Administrative Law Judge may limit and simplify the procedures that apply to a contested tax case involving a taxpayer who is not represented by an attorney. An administrative law judge assigned to a contested tax case must make reasonable efforts to assist a taxpayer who is not represented by an attorney in order to assure a fair hearing.

§ 150B-31.1(c) Venue. - A hearing in a contested tax case must be conducted in Wake County, unless the parties agree to hear the case in another county.

§ 150B-31.1(d) Reports. - The following agency reports are admissible without testimony from personnel of the agency:

(1) Law enforcement reports.

(2) Government agency lab reports used for the enforcement of motor fuel tax laws.

§ 150B-31.1(e) Confidentiality. - The record, proceedings, and decision in a contested tax case are confidential until the final decision is issued in the case. (2007-491, s. 42; 2008-134, s. 9.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 105-241.15	(a)	*"a disputed tax matter arising under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 150B-31.1 (2026).

PINPOINT

N.C. Gen. Stat. § 150B-31.1(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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