CHAPTER 160A
ARTICLE 9 - TAXATION

N.C.G.S. § 160A-208.1.

# Disclosure of certain information prohibited.

| SOURCE | LAST AMENDMENT IN THIS TEXT | RETRIEVED | SOURCE FINGERPRINT |
|---|---|---|---|
| General Statutes of North Carolina, as published by the General Assembly | S.L. 2016-92, s. 3.1(b) — fourth act in the lineage | 21 September 2026, 06:38 UTC | ec84a989768e7429ad35897b - 02c0e9a3074c4ba38ce5ac8d - 47ee9a82e01ec51c |

**§ 160A-208.1(a)** Disclosure Prohibited. - Notwithstanding Chapter 132 of the General Statutes or any other law regarding access to public records, local tax records that contain information about a taxpayer's income or receipts are not public records. A current or former officer, employee, or agent of a city who in the course of service to or employment by the city has access to information about the amount of a taxpayer's income or receipts may not disclose the information to any other person unless the disclosure is made for one of the following purposes:

(1) To comply with a court order or a law.

(2) Review by the Attorney General or a representative of the Attorney General.

(3) To sort, process, or deliver tax information on behalf of the city, as necessary to administer a tax.

(4) To include on a property tax receipt the amount of property taxes due and the amount of property taxes deferred on a residence classified under G.S. 105-277.1B, the property tax homestead circuit breaker.

(5) To disclose to the authorized finance officer of the county in which the municipality is located tax information in the possession of the municipality, as necessary to administer a tax.

**§ 160A-208.1(b)** Punishment. - A person who violates this section is guilty of a Class 1 misdemeanor. If the person committing the violation is an officer or employee, that person shall be dismissed from public office or public employment and may not hold any public office or public employment in this State for five years after the violation.

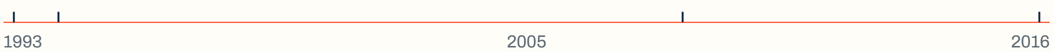
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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.




TICK HEIGHT = ACTS IN THAT YEAR    DASHED = RECODIFICATION, NOT AMENDMENT

| № | YEAR | ACT | CHARACTER |
|---|---|---|---|
| 01 | 1993 | c. 485, s. 34 | ENACTED |
| 02 | 1994 | Ex. Sess., c. 14, s. 67 | AMENDED |
| 03 | 2008 | S.L. 2008-35, s. 1.5 | AMENDED |
| 04 | 2016 | S.L. 2016-92, s. 3.1(b) | AMENDED |

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. 105-277.1B | (a)(4) | *"deferred on a residence classified under"* |

APPARATUS III

## Citation

FULL SECTION

N.C. Gen. Stat. § 160A-208.1 (2016).

PINPOINT

N.C. Gen. Stat. § 160A-208.1(a) (2016).

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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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1993, c. 485, s. 34; 1994, Ex. Sess., c. 14, s. 67; 2008-35, s. 1.5; 2016-92, s. 3.1(b).)

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