

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

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**SENATE DRS35222-MC-153 (3/11)**

Short Title: Tax Info Disclosure to State Treasurer. (Public)

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Sponsors: Senator Dorsett.

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Referred to:

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1 A BILL TO BE ENTITLED  
2 AN ACT TO PERMIT DISCLOSURE OF CERTAIN TAX INFORMATION OF LOCAL  
3 GOVERNMENTS TO THE DEPARTMENT OF STATE TREASURER.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-259(b) is amended by adding a new subdivision to read:

6 "(b) Disclosure Prohibited. – An officer, an employee, or an agent of the State who has  
7 access to tax information in the course of service to or employment by the State may not  
8 disclose the information to any other person unless the disclosure is made for one of the  
9 following purposes:

10 ...

11 (39) To furnish the Department of State Treasurer with information it requests  
12 about whether a unit of local government has timely filed a withholding  
13 report, has been charged a penalty, or has paid a penalty, as such information  
14 may be helpful in auditing local government accounts pursuant to  
15 G.S. 159-34 and determining compliance with the Local Government  
16 Finance Act."

17 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
18 2009.



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