

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021

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HOUSE BILL 797  
PROPOSED COMMITTEE SUBSTITUTE H797-PCS40561-TMf-11

Short Title: Delegate Tax Overpayment Refund.

(Public)

Sponsors:

Referred to:

May 4, 2021

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW THE GOVERNING BODY OF A COUNTY TO DELEGATE  
3 PAYMENTS OF REQUESTS FOR REFUNDS OF CERTAIN TAXES PAID.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-228.37 is amended by adding a new subsection to read:

6 "(a1) Delegation. – A board of county commissioners may, by resolution, delegate to the  
7 county manager, the county finance officer, or both the determination of whether to grant a  
8 request for a refund of a tax paid under this Article. The request deadline and explanation  
9 requirements for a request under subsection (a) of this section apply to a request under this  
10 subsection. The individual to whom the determination is delegated must make a decision on the  
11 requested refund within 90 days after a timely request for a refund has been filed. If the  
12 determination under this subsection is that a refund is due, the refund must be processed in the  
13 same manner as if granted by the board of county commissioners under subsection (c) of this  
14 section. If the determination under this subsection is that a refund is not due, the written decision  
15 of the individual to whom the determination is delegated must inform the taxpayer that the  
16 taxpayer may file a request for review of the denial with the board of county commissioners  
17 pursuant to this section. The request for review shall be treated as a refund request; provided that  
18 the request must be filed within six months after the date of the written decision of the individual  
19 to whom the determination is delegated."

20 **SECTION 2.** G.S. 105-228.37(f) reads as rewritten:

21 "(f) Interest. – An overpayment of tax bears interest at the rate established in  
22 G.S. 105-241.21 from the date that interest begins to accrue. Interest begins to accrue on an  
23 overpayment 30 days after the earlier of a request for a refund is filed by the taxpayer with the  
24 board of county ~~commissioners~~ commissioners under subsection (a) of this section or a request  
25 for a refund is filed by the taxpayer with the individual to whom the determination is delegated  
26 under subsection (a1) of this section."

27 **SECTION 3.** This act is effective when it becomes law.



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