

**NORTH CAROLINA GENERAL ASSEMBLY  
CONFERENCE REPORT  
House Bill 83**

H83-CRRB-2 [v.7]

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[NO] Title Change

[NO] For Committee Substitute

To:           The President of the Senate  
              The Speaker of the House of Representatives

The conferees appointed to resolve the differences between the Senate and the House of Representatives on House Bill 83, A BILL TO BE ENTITLED AN ACT TO MAKE VARIOUS TECHNICAL, CLARIFYING, AND ADMINISTRATIVE CHANGES TO THE REVENUE LAWS, AS RECOMMENDED BY THE DEPARTMENT OF REVENUE, Senate Finance Committee Substitute Adopted 5/25/22, submit the following report:

The House and the Senate agree to the following amendment(s) to the Senate Finance Committee Substitute Adopted 5/25/22, and the House concurs in the Committee Substitute, as amended:

On page 6, lines 25 and 26, by rewriting the lines to read:

**"SECTION 5.6.(a)** Section 42.11 of S.L. 2021-180 is repealed.

**SECTION 5.6.(b)** G.S. 105-236(a)(4) reads as rewritten:

'(4) Failure to Pay Tax When Due. – In the case of failure to pay any tax when due, without intent to evade the tax, the Secretary shall assess a penalty equal to ~~ten percent (10%)~~ five percent (5%) of the tax. This penalty does not apply in any of the following circumstances:

...

**SECTION 5.6.(c)** G.S. 105-236(a)(4), as amended by subsection (b) of this section, reads as rewritten:

'(4) Failure to Pay Tax When Due. – In the case of failure to pay any tax when due, without intent to evade the tax, the Secretary shall assess a penalty equal to ~~five~~ two percent (~~5%~~) (2%) of the ~~tax~~ amount of the tax if the failure is for not more than one month, with an additional two percent (2%) for each additional month, or fraction thereof, during which the failure continues, not exceeding ten percent (10%) in aggregate. This penalty does not apply in any of the following circumstances:

...

**SECTION 5.6.(d)** Section 8.1(b) of S.L. 2019-246, as enacted by Section 34.4 of S.L. 2021-180, reads as rewritten:

**'SECTION 8.1.(b)** By January 1, 2022, and monthly thereafter, the Department of Revenue shall submit a written report ~~on the status of the power of attorney registration project required by subsection (a) of this section~~ to the chairs of the House Appropriations Committee on General Government and the Senate Appropriations Committee on General Government and



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Information Technology and the Fiscal Research Division. The monthly report shall also include an update on the ~~status~~ following:

- (1) The status of the power of attorney registration project required by subsection (a) of this section.
- (2) The status of the Collections Case Management system implementation and the IBM 4100 replacement project currently underway in the Department.
- (3) The status of the Department's ability to make the programmatic changes necessary to implement the graduated penalty for failure to pay tax when due that will apply to tax assessed on or after July 1, 2024.'

**SECTION 5.6.(e)** Subsection (a) of this section becomes effective June 30, 2022. Subsection (b) of this section becomes effective January 1, 2023, and applies to tax assessed on or after that date. Subsection (c) of this section becomes law July 1, 2024, and applies to tax assessed on or after that date. The remainder of this section is effective when this act becomes law.

**SECTION 5.7.** Except as otherwise provided, this Part is effective when this act becomes law."

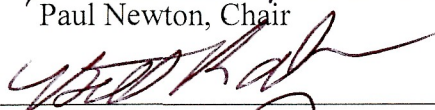
The conferees recommend that the Senate and the House of Representatives adopt this report.

Date Conferees approved report: June 16, 2022.


Conferees for the Senate



Paul Newton, Chair

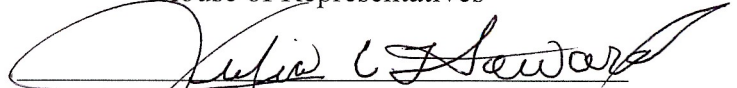


Bill Rabon

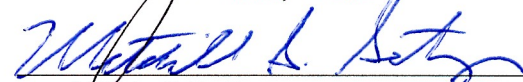


Warren Daniel

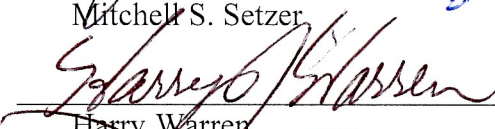
Conferees for the  
House of Representatives



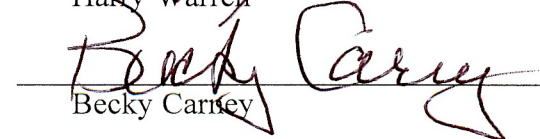
Julia C. Howard, Chair



Mitchell S. Setzer



Harry Warren



Becky Carney



John R. Bradford, III

**SENATE** Submitted June 16, 2022

ADOPTED \_\_\_\_\_

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( / )

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Message Received \_\_\_\_\_

Ordered Enrolled \_\_\_\_\_

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