



NORTH CAROLINA GENERAL ASSEMBLY
CONFERENCE REPORT
Senate Bill 595

S595-CRSVxr-3 [v.2]

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[YES] Title Change

[YES] 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 Senate Bill 595, A BILL TO BE ENTITLED AN ACT TO MAKE VARIOUS TECHNICAL, CLARIFYING, AND ADMINISTRATIVE CHANGES TO THE REVENUE LAWS; TO CONFORM TO THE FEDERAL SYSTEM FOR AUDITING PARTNERSHIPS BY IMPOSING TAX AT THE PARTNERSHIP LEVEL FOR FEDERAL CHANGES AND BY AUTHORIZING REFUNDS FOR FEDERAL CHANGES; TO PROVIDE TAX PARITY FOR SHORT-TERM CAR RENTALS BY EXPANDING ALTERNATE HIGHWAY USE TAX TO INCLUDE PEER-TO-PEER RENTALS; TO SHIFT ENFORCEMENT OF VAPOR DIRECTORY VIOLATIONS TO THE ALE DIVISION; TO ENHANCE TAX FORECLOSURE AND SPECIAL ASSESSMENT COLLECTION EFFORTS; AND TO UPDATE LAWS RELATED TO CREDIT UNIONS, House Committee Substitute Favorable 6/24/25, submit the following report:

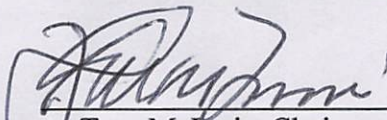
The Senate and the House agree to the following amendment to the House Committee Substitute Favorable 6/24/25, and the Senate concurs in the House Committee Substitute, as amended:

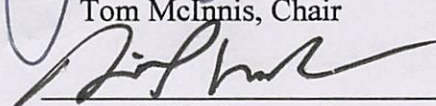
Delete the entire House Committee Substitute Favorable 6/24/25, and substitute the attached Proposed Conference Committee Substitute S595-PCCS45570-SVxr-7.

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

Date Conferees approved report: May 20, 2026.

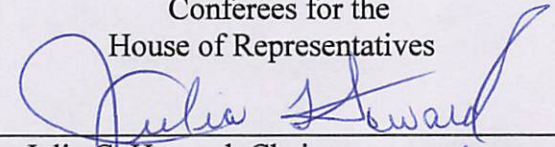
Conferees for the Senate




Tom McInnis, Chair


David W. Craven, Jr.

Conferees for the House of Representatives



Julia C. Howard, Chair


Mitchell S. Setzer



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Bill Rabon



Neal Jackson



Buck Newton

SENATE

Submitted May 20, 2026

ADOPTED _____

ADOPTED _____

(/)

(/)

Message Received _____

Ordered Enrolled _____

HELD TO BE MATERIAL
CONSTITUTES 1ST RDG

KAM ASST