



SENATE BILL 338: Violation of Tax Law/Venue.

2017-2018 General Assembly

Committee:	Senate Rules and Operations of the Senate	Date:	April 24, 2017
Introduced by:	Sens. Meredith, Britt, Bishop	Prepared by:	Jennifer H. Bedford
Analysis of:	First Edition		Legislative Analyst

OVERVIEW: *Senate Bill 338 would amend the law concerning venue where tax law violations could be prosecuted, and make District Attorneys the primary prosecutors.*

CURRENT LAW:

G.S. 15A-131: The venue for pretrial and trial proceedings is typically the county where the charged offense occurred.

G.S. 15A-132: An offense committed in more than one county, each county has concurrent venue. The first county where criminal process is issued in the case becomes the county with exclusive venue.

G.S. 105-236: For purposes of legal jurisdiction, a violation of State tax law is committed in part at the office of the secretary of the Department of Revenue in Raleigh.

G.S. 114-2: The duty to represent all State department and agencies with the Attorney General. The North Carolina Office of the Attorney General's Revenue Division prosecutes violations of State tax law.

BILL ANALYSIS: Section 1 of Senate Bill 338 would limit the venue for tax law violations to the county where the charged offense occurred.

Section 2 of Senate Bill 338 would delete the provision that allows violations of tax law across the state to be prosecuted in Wake County; and make District Attorneys prosecute violations of tax law on behalf of the Department of Revenue unless the District Attorney requests, in writing, that the Attorney General prosecutes the violation.

EFFECTIVE DATE: This act would become effective December 1, 2017, and apply to offenses committed on or after that date.

BACKGROUND: The North Carolina Department of Revenue's Criminal Investigation Division investigates tax evasion, false tax returns, and failure to file and pay employee withholding taxes. The Revenue Division of the Office of the Attorney General prosecutes violations of tax law on behalf of the Department of Revenue. It appears that tax violations are prosecuted in Wake County.

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