



This Bill Analysis reflects the contents of the bill as it was presented in committee.

# HOUSE BILL 797: Delegate Tax Overpayment Refund.

2021-2022 General Assembly

<b>Committee:</b>	Senate State and Local Government. If favorable, re-refer to Rules and Operations of the Senate	<b>Date:</b>	August 10, 2021
<b>Introduced by:</b>	Reps. Stevens, D. Hall, Willis	<b>Prepared by:</b>	Greg Roney Staff Attorney
<b>Analysis of:</b>	Second Edition		

**OVERVIEW:** House Bill 797 would authorize a county board of commissioners to delegate to the county manager, the county finance officer, or both the ability to grant a refund of an overpayment of the deed stamp tax.

**CURRENT LAW:** Article 8E of Chapter 105, titled Excise Tax on Conveyances, imposes a deed stamp tax as follows: "An excise tax is levied on each instrument by which any interest in real property is conveyed to another person. The tax rate is one dollar (\$1.00) on each five hundred dollars (\$500.00) or fractional part thereof of the consideration or value of the interest conveyed." (G.S. 105-228.30)

A taxpayer who overpaid the deed stamp tax requests a refund by filing a refund request with the county board of commissioners. The county board of commissioners must conduct a hearing on the refund request. If the refund request is denied, the taxpayer may request further review before the Department of Revenue.

**BILL ANALYSIS:** House Bill 797 would authorize a county board of commissioners to delegate to the county manager, the county finance officer, or both the ability to grant a refund of an overpayment of the deed stamp tax.

The taxpayer has the right to appeal to the county board of commissioners and, then, further appeal to the Department of Revenue.

**EFFECTIVE DATE:** House Bill 797 would be effective when it becomes law.

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