

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 258
HOUSE BILL 742

AN ACT TO PERMIT THE SECRETARY OF REVENUE TO DELEGATE THE
AUTHORITY TO HOLD HEARINGS REQUIRED OR ALLOWED UNDER
CHAPTER 105, TAXATION.

The General Assembly of North Carolina enacts:

Section 1. Article 9 of Subchapter I, Chapter 105 of the General Statutes, is amended by adding a new section, immediately after G.S. 105-260, to read as follows:
"§ 105-260.1. **Delegation of authority to hold hearings.**—The Secretary of Revenue may delegate to a Deputy or Assistant Secretary of Revenue the authority to hold any hearing required or allowed under this Chapter."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 24th day of May, 1985.