

GENERAL ASSEMBLY OF NORTH CAROLINA  
1987 SESSION

CHAPTER 1076  
HOUSE BILL 1144

AN ACT TO AMEND THE LAW RELATING TO PENALTIES FOR VIOLATION  
OF THE REVENUE LAWS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-236 is amended by rewriting subdivisions (7), (8), and (9) to read as follows:

"(7) Attempt to Evade or Defeat Tax. Any person who willfully attempts, or any person who aids or abets any person to attempt in any manner to evade or defeat any tax imposed by this Subchapter of the General Statutes, or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a misdemeanor."

(8) Willful Failure to Collect, Withhold, or Pay Over Tax. Any person required under this Subchapter to collect, withhold, account for, and pay over any tax imposed by this Subchapter who willfully fails to collect or truthfully account for and pay over such tax shall, in addition to other penalties provided by law, be guilty of a misdemeanor and shall be punished by a fine not to exceed one thousand dollars (\$1,000), or by imprisonment not to exceed two years, or by both such fine and imprisonment.

(9) Willful Failure to File Return, Supply Information, or Pay Tax. Any person required under this Subchapter to pay any tax, to make a return, to keep any records, or to supply any information, who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law, or regulations issued pursuant thereto, shall, in addition to other penalties provided by law, be guilty of a misdemeanor."

**Sec. 2.** G.S. 105-236 is further amended by inserting a new subdivision between subdivisions (9) and (10) to read as follows:

"(9b) Aid or Assistance. Any person, pursuant to or in connection with the revenue laws, who willfully aids, assists in, procures, counsels, or advises the preparation, presentation, or filing of a return, affidavit, claim, or any other document that he knows is fraudulent or false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present or file the return, affidavit, claim, or other document, shall be guilty of a misdemeanor."

**Sec. 3.** This act shall become effective October 1, 1988, and shall apply to offenses committed on or after that date.

In the General Assembly read three times and ratified this the 8th day of July, 1988.