

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 1350

Short Title: Extend Tax Refund Deadline.

(Public)

Sponsors: Representatives Albertson, Mills; Anderson, Beard, Bowen, Bowman, Buchanan, Chapin, J. Crawford, Creech, Culp, B. Ethridge, Flaherty, Fletcher, Gibson, Grady, Hurley, Kerr, Lilley, Mercer, Perdue, Stamey, and Tart.

Referred to: Government.

April 19, 1989

A BILL TO BE ENTITLED

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2 AN ACT TO PROVIDE THAT RETIRED MILITARY PERSONNEL AND
3 FEDERAL EMPLOYEES MAY DEMAND TAX REFUNDS FOR THE 1988 TAX
4 YEAR ON OR BEFORE OCTOBER 1, 1989.

5 The General Assembly of North Carolina enacts:

6 Section 1. Notwithstanding the 30-day time limitation of G.S. 105-267, a
7 taxpayer who has paid income taxes for the 1988 taxable year on retirement benefits
8 received from the federal government may demand a refund of the taxes pursuant to
9 G.S. 105-267 on or before October 1, 1989. If a taxpayer makes such a demand, the
10 taxpayer's payment of taxes on these retirement benefits for the 1988 taxable year shall
11 be without prejudice to any claim he may have for a refund or any defense he may have
12 to the enforcement of the collection of the taxes for that year.

13 Sec. 2. This act is effective retroactively as of January 1, 1989.