

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

S

1

SENATE BILL 1455

Short Title: Tax Payment Due April 15.

(Public)

---

Sponsors: Senator Royall.

---

Referred to: Finance.

---

June 4, 1990

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT AN EXTENSION OF TIME FOR FILING AN  
INDIVIDUAL INCOME TAX RETURN IS NOT AN EXTENSION OF TIME  
FOR PAYING THE TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-155 reads as rewritten:

**"§ 105-155. Time and place of filing returns.**

(a) Returns shall be in ~~such forms as the Secretary may from time to time prescribe,~~  
the forms prescribed by the Secretary and shall be filed with the Secretary at ~~his~~the  
Secretary's main office or at any branch office. The return of every taxpayer reporting  
on a calendar year basis shall be filed on or before the fifteenth day of April in each  
year, and the return of every taxpayer reporting on a fiscal year basis shall be filed on or  
before the fifteenth day of the fourth month following the close of the fiscal year. ~~In~~  
~~ease of sickness, absence, or other disability or whenever in his judgment good cause exists, the~~

(b) The Secretary may, for good cause, allow further time for filing returns.  
A taxpayer who receives an extension of time for filing a return shall, on or before the  
due date provided in subsection (a), file a tentative return reflecting the full amount of  
the anticipated tax and pay the full amount of the tax payable.

(c) There shall be annexed to the return the affirmation of the taxpayer making  
the return in the following form: 'Under penalties prescribed by law, I hereby affirm  
that to the best of my knowledge and belief this return, including any accompanying  
schedules and statements, is true and complete. (If prepared by a person other than the  
taxpayer, that the preparer's affirmation is based on all information of which the  
preparer has any knowledge.)' The Secretary shall prepare blank forms for the returns,

1 distribute them throughout the State, and furnish them upon application; but failure to  
2 receive or secure the form shall not relieve any taxpayer from the obligation of filing a  
3 return required by this Division."

4 Sec. 2. G.S. 105-157 reads as rewritten:

5 **"§ 105-157. Time and place of payment of tax.**

6 (a) Except as otherwise provided in this section and in Article 4A of this Chapter,  
7 the full amount of the tax payable as shown on the face of the return shall be paid to the  
8 Secretary at the office where the return is filed at the time fixed by law for filing the  
9 return. An extension of time granted for filing the return under G.S. 105-155 is not an  
10 extension of time for payment of the full amount of the tax payable. If the amount  
11 shown to be due is less than one dollar (\$1.00), no payment need be made.

12 (b) The tax may be paid with uncertified check during such time and under such  
13 regulations as the Secretary may prescribe; but if a check so received is not paid by the  
14 bank on which it is drawn, the taxpayer by whom the check was tendered shall remain  
15 liable for the payment of the tax and for all legal penalties the same as if the check had  
16 not been tendered."

17 Sec. 3. G.S. 105-263 reads as rewritten:

18 **"§ 105-263. Time for filing reports extended.**

19 ~~The Secretary of Revenue, when he deems the same necessary or advisable, may~~  
20 Revenue may, in his discretion, extend to any person, firm, or corporation or public utility  
21 corporation, or public utility, a further specified time within which to file any report  
22 required by law to be filed with the Secretary of Revenue, Revenue. in which event the  
23 attaching or taking effect of any penalty for failure to file such report or to pay any tax or fee  
24 shall be extended or postponed accordingly. Except as provided in G.S. 105-157, the  
25 extension of time for filing a report is also an extension of time for attachment of any  
26 penalty for failure to file a report or to pay any tax or fee. Interest, at the rate  
27 established pursuant to G.S. 105-241.1(i), from the time the report or return was  
28 originally required to be filed to the time of payment shall be added to and paid with  
29 any tax that might be due on returns so extended."

30 Sec. 4. This act is effective upon ratification and applies to taxable years  
31 ending on or after the date of ratification.