

GENERAL ASSEMBLY OF NORTH CAROLINA  
1991 SESSION

CHAPTER 157  
HOUSE BILL 462

AN ACT TO AUTHORIZE DEPARTMENT OF REVENUE EMPLOYEES TO  
SERVE CIVIL SUMMONSES AND OTHER CIVIL PAPERS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-258 reads as rewritten:

**"§ 105-258. Powers of Secretary of Revenue; who may sign and verify pleadings, legal documents, etc. legal documents; who may serve civil papers.**

(a) Secretary May Examine Data and Summon Persons. The Secretary of Revenue, for the purpose of ascertaining the correctness of any return, making a return where none has been made, or determining the liability of any person for any tax imposed by this Subchapter, or collecting any such tax, shall have the power to examine, personally, or by an agent designated by him, any books, papers, records, or other data which may be relevant or material to such inquiry, and the Secretary may summon the person liable for the tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, care or control of books of account containing entries relevant or material to the income and expenditures of the person liable for the tax or required to perform the act, or any other person having knowledge in the premises, to appear before the Secretary, or his agent, at a time and place named in the summons, and to produce such books, papers, records or other data, and to give such testimony under oath as may be relevant or material to such inquiry, and the Secretary or his agent may administer oaths to such person or persons. If any person so summoned refuses to obey such summons or to give testimony when summoned, the Secretary may apply to the Superior Court of Wake County for an order requiring such person or persons to comply with the summons of the Secretary, and the failure to comply with such court order shall be punished as for contempt.

(b) Department Employees May Sign and Verify Legal Documents. ~~In any action, proceeding, or matter of any kind, a matter~~ to which the Secretary of Revenue is a party or in which ~~he may have~~ the Secretary has an interest, all ~~pleadings, legal notices, proofs of claim, warrants for collection, certificates of tax liability, executions, and other~~ legal documents may be signed and verified on behalf of the Secretary by (i) a Deputy or Assistant ~~Secretary or by~~ Secretary; (ii) any director or assistant director of any division of the Department of ~~Revenue or by~~ Revenue; or (iii) any other agent or employee of the Department so authorized by the Secretary of Revenue.

(c) Department Employees May Serve Civil Papers. In a civil matter to which the Secretary of Revenue is a party or in which the Secretary has an interest, any agent

or employee of the Department of Revenue may serve summonses and other legal documents lawfully issued when so authorized by the Secretary of Revenue."

Sec. 2. This act becomes effective July 1, 1991.

In the General Assembly read three times and ratified this the 29th day of May, 1991.

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James C. Gardner  
President of the Senate

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Daniel Blue, Jr.  
Speaker of the House of Representatives