

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 266

Short Title: GPAC/Eliminate Deputy Sec. of Revenue.

(Public)

Sponsors: Senator Martin of Guilford.

Referred to: Government Performance Audit.

February 19, 1993

A BILL TO BE ENTITLED

AN ACT TO IMPLEMENT A RECOMMENDATION OF THE GOVERNMENT
PERFORMANCE AUDIT COMMITTEE TO RECLASSIFY THE DEPUTY
SECRETARY OF REVENUE AS A HEARING OFFICER.

The General Assembly of North Carolina enacts:

Section 1. The General Assembly finds that:

- (1) The Deputy Secretary of Revenue has two major responsibilities, that of hearing officer and that of legislative liaison.
- (2) The position of Deputy Secretary of Revenue seems unnecessary because the Deputy Secretary performs similar functions as the Tax Administration Division staff.
- (3) The staff in the Tax Administration Division is responsible for formulating tax policy, planning and developing strategies for implementing legislation, and commenting on proposed legislation.
- (4) The legislative liaison function of the Deputy Secretary of Revenue should be performed by the Tax Administration Division and the position should be reclassified as a hearing officer.

Sec. 2. The position of Deputy Secretary of Revenue is reclassified as a hearing officer and moved to the Office of Hearings and Legislative Tax Policy.

Sec. 3. The Department of Revenue should provide that the Office of Hearings and Legislative Tax Policy and the Tax Research Division report directly to the Secretary of Revenue. The Department of Revenue should provide that the Security Office reports directly to the Assistant Secretary for Administration.

1 Sec. 4. The base budget of the Department of Revenue is reduced by forty
2 thousand dollars (\$40,000) for the 1993-94 fiscal year and forty thousand dollars
3 (\$40,000) for the 1994-95 fiscal year due to the reclassification of a personnel position
4 mandated by Section 2 of this act. This reduction represents the difference between the
5 personnel cost of a Deputy Secretary of Revenue and the personnel cost of a hearing
6 officer.

7 Sec. 5. This act is effective upon ratification.