

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 1197

Short Title: Conform Criminal Deadline to Federal.

(Public)

Sponsors: Representative Miller.

Referred to: Finance.

April 15, 1999

A BILL TO BE ENTITLED

AN ACT TO CONFORM TO THE FEDERAL STATUTE OF LIMITATIONS FOR
WILLFUL FAILURE TO COMPLY WITH THE TAX LAWS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-236(9) reads as rewritten:

"(9) Willful Failure to File Return, Supply Information, or Pay Tax. – Any person required to pay any tax, to make a return, to keep any records, or to supply any information, who willfully fails to pay the tax, make the return, keep the records, or supply the information, at the time or times required by law, or rules issued pursuant thereto, shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor. Notwithstanding any other provision of law, no prosecution for a violation brought under this subdivision shall be barred before the expiration of ~~three~~six years after the date of the violation."

Section 2. This act becomes effective December 1, 1999, and applies to prosecutions brought on or after that date.